

Type of Beef/Cut
Country of Origin
Production date
Gross Weight and Nett Weight
Date of Expiry of beef for human consumption
Trade marks/Names of Buyers and Seller
L/C number"

Some of the contracts required that the words "slaughtered according to Islamic Rites" be included in the marking.

It is clear that 84% of the beef delivered by AIBP to Iraq during the years 1987 and 1988 did not comply with the written requirements of these contracts, that it was not slaughtered within 100 days of delivery but was purchased from intervention and was probably 2/3 years old and that it was impossible to determine whether it was slaughtered as required by the contracts by Islamic Rites with full bleeding.

It was contended by Counsel for AIBP that the terms of their contract with the Iraqi Trading companies was a matter of private law and that the Tribunal was not entitled to inquire into the terms thereof or the compliance or otherwise therewith and if the Tribunal were to concern itself with such, it would be acting ultra vires.

This Tribunal is only entitled, and the Oireachtas is only entitled by virtue of the terms of the Act under which this Tribunal is established, to inquire into definite matters of public importance and if this were a matter of purely private contract, the Tribunal would not be concerned nor would it concern itself therewith. However there is a public dimension to these contracts which necessitated inquiry.

The public dimension involved arises because of the use of beef purchased from the Intervention Agency to fulfil 84% of the requirement of the contract; the necessity of the Intervention Agency to ensure compliance with the terms of EEC Regulation 2824/85; the requirement in the contracts to produce certificates from the Department of Agriculture; the entitlement of the vendor/seller to subsidies by way of Export Refunds : the grants of Export Credit Insurance in respect of some of the contracts and the national interest in protecting the reputation of the quality of Irish beef, which is fundamental to the Agricultural Economy of this country.

Though the contracts were stated to require production of certificates from the Department of Agriculture it appeared from the evidence of Mr Aidan Connor, who from September 1987 onwards, was Deputy Chief Executive of the International Division of the Goodman Group, reporting directly to Mr Goodman, the Department of Agriculture was never requested by AIBP to issue such certificates and no such certificates were issued by them.

During the course of its inquiry into the operation of the export refund system the Tribunal became aware that the certifying authority in respect of exports of beef to Iraq was an organisation with Headquarters in Paris called Bureau Veritas together with its subsidiary Le Controle Technique of 5, Rue Chante Coq 92801 Puteaux - France (hereinafter called LTC).

The Tribunal entered into correspondence with Bureau Veritas, LTC and its Irish representative, Victor Broderick and received information from them, relative to their procedures with regard to certification, the contents of such certificates and copies thereof. The Tribunal compared the particulars contained in such records with the information contained in the Schedule dealing with exports of Intervention Beef to Iraq during the period September 1987 to December 1988.

Mons. Christian Peyron the Director of the Meat Department of LCT and Mr Victor Broderick, a Meat Inspector employed in Ireland by LCT, gave evidence before the Tribunal.

LCT was a subsidiary of Bureau Veritas. Mons. Peyron explained to the Tribunal that the Certificates of Inspection issued by LCT to both suppliers and Purchasers was a private certificate whereas the certificate issued by Bureau Veritas is a public document issued by them and recognised by the EEC as providing the proof of import required for payment of Export Refunds.

LCT had entered into two separate contracts with the two Purchasing Companies in Iraq viz The State Company for Foodstuff Trading the Iraqi Company for Agricultural Products Marketing to carry out the various inspection works which these two organisations required them to carry out on their behalf and on completion thereof and based thereon to issue an Inspection Certificate which was not to be issued unless the inspected commodities fully complied with the Supply Contract and the Letter of Credit terms.

It appears from the evidence that such Inspection Certificates are prepared in Paris based on information supplied by him or one of his fellow inspectors.

In order to appreciate the detail contained in such certificates, a copy of one of them is produced hereunder:

**LE CONTROLE TECHNIQUE
INTERNATIONAL SURVEYORS****INSPECTION CERTIFICATE NO 01061**F.88.03.295
ORIGINAL NO 1LCT 36886
PARIS LA-DEFENSE, LE September 25th 1987LETTER OF CREDIT NO. 19546/87/109 OF RAFIDAIN BANK SAADOON BRANCH
CUSTOMER: STATE COMPANY FOR FOOD
STUFF TRADING BAGHDADL/C NO: 19546/87/109 OF RAFIDAIN BANK
SAADOON BRANCH

CONTRACT NO: BL32/87

SUPPLIER: ANGLO IRISH BEEF PACKERS GROUP LTD
14 CASTLE STREET ARDEE CO LOUTH IRELAND

INSPECTION DATES:	09.09.87 - 22.09.87	LOCATION:	IRELAND
COMMODITY:	HIND QUARTER MEAT OF STEER	QUANTITY:	2055,7416 NET M/TS
TRANSPORT:	M/V PACIFIC LADY	REF:	FLAG DUTCH
DEPARTURE:	25.09.87	FROM:	GREENORE-IRELAND
BILL OF LADING:	DATED 25.09.87	TO:	MERSIN - TURKEY

We hereby certify that we have inspected the animals before slaughtering that we attended slaughtering and deboning operations, that we supervised all steps until meat was delivered and loaded into the holds of refrigerated vessels M/V PACIFIC LADY.

We found the animals and carcasses according to specifications. The cuts were checked and found of good quality according to specifications of supply contract. All the technical specifications of frozen hind quarter meat of steer have been fulfilled by ANGLO IRISH BEEF PACKERS GROUP LTD.

CARTONS	:87 826
NET METRIC TONNES	:2055,7416
GROSS METRIC TONNES	:2149,3738

F.88.03.295

INSPECTION CERTIFICATE PAGE 2

LCT 36886

ORIGINAL NO 1

LETTER OF CREDIT NO. 19546/87/109 OF THE RAFIDAIN BANK SAADOON BRANCH

1. - INSPECTION IN SLAUGHTERHOUSES AND DEBONING HALLS

Inspection took place in the following slaughterhouses and deboning halls:

SLAUGHTER HOUSES	EEC	SLAUGHTER HOUSES	EEC
AIBP (CAHIR)		300 KEPAK LTD	317
AIBP (NENAGH) 290		HORGAN MEATS LTD	330
AIBP (DUNDALK) 289		LIFFEY MEATS (CAVAN) LTD	325
AIBP (BAGENALSTOWN)	303	WESTERN MEAT PRODUCERS LTD	342
AIBP (WATERFORD)	344	SHANNON MEAT LTD	274
AIBP (DUBLIN)	333	AIBP NEWRY	NIS 9
KILDARE CHILLING CO.	268	FOYLE MEATS DERRY	NIS10
MASTER MEAT PACKERS		AIBP FERMANAGH	NIS19
(CLONMEL) LTD	336	ARDS MEAT AND	
SLANEY MEATS LTD	296	LIVESTOCK CO	NIS36
TUNNEY MEAT			
PACKERS LTD	295		
JAMES DOHERTY LTD	292	MASTER MEAT PACKERS	
HALAL MEAT PACKERS		(OMAGH LTD)	NIS4
(BALLYHAUNIS)	284	ABBAY MEAT PACKERS LTD	NIS14
		LAGAN MEATS BELFAST	NIS32

DEBONING HALLS**EEC**

RANGELAND MEATS LTD	717
AIBP MEAT PROCESSORS (NI) NIC	65

II - QUALITY AND SPECIFICATIONS

Commodity : HIND QUARTER MEAT OF STEER.

SPECIFICATIONS:-

- A. - BONELESS STEER MALE YOUNG BULL MEAT FROM HIND QUARTERS.
- B. - ANIMAL AGE UP TO THREE YEARS MAX.
- C. - MEAT IS FROZEN AND ROUND CUT ORIGINATING FROM THE HIND QUARTERS CUTS NAME (OUT SIDE/KNUCKLES/SIRLOIN RUMP/INSIDE AND STRIPLOIN).

LE CONTROLE TECHNIQUE.
International Surveyors

F.88.03.295
ORIGINAL NO.1

INSPECTION CERTIFICATE PAGE 3

LCT 36886

**LETTER OF CREDIT NO 19546/87/109 OF RAFIDAIN BANK SAADOON
BRANCH**

We found the meat according to specifications as follows:

1. The hind quarter meat of steer was derived from healthy cattle in good sound conditions, and free from infections and contagious diseases.
2. The slaughtering of the animals from which the hind quarter meat of steer has been derived was carried out with a sharp knife according to Islamic Rites with full bleeding.
3. The hind quarter meat of steer was well and quickly deep frozen according to modern technical methods at a maximum temperature of minus 35 C for a period not less than 36 hours.
The hind quarter meat of steer was not exposed to thawing and refreezing operations at any stage of preparation or storage or transport.
4. The surface of the hind quarter meat of steer is free from any sticky substance, fungus and bacteria or any sign of putrefaction rancidity or abnormal or offensive odour.
5. Cuts are shipped without skins, heads, legs, entrails, interior fat, kidney fat and tails.
6. Cuts are clean, free from blood and refuses.
7. The animals were examined antemortem and postmortem.
8. The relevant hind quarter meat of steer was found fit for human consumption and is consumed locally by people of the producing country. No chemicals were added to the meat, and the meat is free of hormones, antibiotics, preservatives.
The meat does not exceed radiation levels accepted by Iraq and international authorities namely 370 Bqs per Kilo.
9. Price : including interest of per net metric ton.
10. The time period from slaughtering process at the country of origin up to arrival at Buyers Stores will not exceed 100 days.
11. Dates of slaughter and inspection : from 09.09.87 - 22.09.87

LE CONTROLE TECHNIQUE.
International Surveyors

F.88.03.295 INSPECTION CERTIFICATE PAGE 4

LCT 36886

ORIGINAL NO 1**LETTER OF CREDIT NO. 19546/87/109 OF RAFIDAIN BANK SAADOON BRANCH****III - PACKING AND MARKING**

- A) Each cut of meat is tightly wrapped in a transparent polyeytelene without holes.
- B) The weight of each carton does not exceed thirty three (33) kilograms and cartons are suitable for transportation and exportation.

COMMERCIAL MARKING:

The cartons have been marked as specified in Letter of Credit NO. 19546/87/109 of RAFIDAIN BANK SAADOON BRANCH.

IV. - LOADING SURVEY

Loading took place in Greenore - Ireland.

Loading started on	23.09.87 at 08 HRS 00
Loading completed on	25.09.87 at 18 HRS 45

V. - CONCLUSION

Quality and specifications of this shipment on M/V PACIFIC LADY are in compliance with contract terms.

LE CONTROLE TECHNIQUE
Meat Department.
C. Peyron

**LE CONTROLE TECHNIQUE
INTERNATIONAL SURVEYORS**

The Certificates, copies of which were made available to the Tribunal, covered the period September 1987 to July 1988.

Mr Broderick in the course of his evidence said that:—

- “(i) his job was to ensure that the meat that was exported to Iraq complied with the specifications in the contract,
- (ii) His inspection covered the slaughterhouse, the boning hall, the cold store, pre-loading, the ports and the ships,
- (iii) there were three other meat inspectors employed in Ireland by LTC,
- (iv) In the lairage, his responsibility was to ensure that the animals were male, in good health and not more than three years old,
- (v) in the slaughterhouse, his responsibility was to ensure that the animals were slaughtered in accordance with Islamic Rites,
- (v) in the cold store, he was obliged to see that the temperature was correct, that the animals were male and that the meat was fresh,
- (vi) in the boning hall, he was obliged to ensure that it was boned in accordance with specifications and when packaged in cartons it was subjected to blast freezing for a minimum of 36 hours before being placed in storage on pallets,
- (vii) when the beef was about to be exported LTC would be notified of the point of export and the cold stores from which the beef would be transported,
- (viii) they would go to the cold stores again to check the meat, take random samples and record the numbers of the cartons, to ensure that the meat being exported was the meat they had supervised,
- (xi) they would be present at the point of export to check the unloading of the meat and its re-loading on to ships : again to ensure that the meat being exported corresponded with the meat the production of which they had supervised.”

If these procedures were adopted, then LTC would be in a position to issue the Inspection Certificates and to give the information therein contained.

LCT was the only company in Ireland with a contract with the said Iraqi Trading Companies to inspect and certify meat for export to Iraq.

In his evidence Mr Broderick agreed that if the system of inspection which is outlined above had been implemented there was no way that intervention beef could have gone to Iraq during this period and that “under no circumstances” would he have certified Intervention Beef as being suitable for export to Iraq in compliance with the contract.

Mons. Peyron when dealing with the use of intervention beef for export to Iraq stated:

“We didn’t know. We haven’t seen or haven’t heard. Had we heard or seen, we would have told Baghdad and stopped issuing certificates”

However the uncontroverted facts remain, that between September 1987 and 31st of December 1988 AIBP exported 24,391.83422 tonnes and Dantean (Hibernian Meats)

8,999.2874 to Iraq. No reliance whatsoever can be placed on the Certificates issued by L.C.T. or the facts contained therein.

Both Mr Larry Goodman and Mr Aidan Connor of the Goodman Group stated that irrespective of the terms of the written contracts the Iraqi's were fully aware of the fact that intervention beef was being supplied to them in pursuance of the contracts.

Their evidence in this regard is confirmed by the evidence of Mr Oliver Murphy of Hibernia Meats and by the evidence of Mr Naser Taher of Taher Meats who stated:—

“that so far as the Iraqi's were concerned that they knew they were purchasing intervention beef”.

It was further confirmed by a letter 12/7/1993 received by the Tribunal from the French Company CED Viandes which was a major supplier of beef to the Iraqi market and which was the majority shareholder in Hibernia Meats Ltd which, *inter alia*, stated;

“During this period there were only two customers for beef in Iraq namely The Iraqi Company for Products Marketing and the State Company for Foodstuffs Trading — both Iraqi state companies. Given that between (September 1980 to July 1988) Iraq was at war with Iran, the primary concern of these companies was to secure large quantities of beef from reliable sources at the right price, realising that it is not easy to supply product into a war zone.”

Very often their requirements were dictated by events in the war which gave rise to sudden surges in demand. While the normal process was for the Iraqis to source beef by way of public tender, on occasion, when necessity dictated, they would approach certain suppliers (of which we were one) in a form private tender seeking to secure beef on an urgent basis.

During this period I was the primary person in CED Viandes responsible for concluding such contracts and I had the closest connection with Iraq.

Although we were supplying beef in different and often extreme circumstances, and although the needs and requirements of the purchasers changed, the two state companies were obliged to use standard form contracts incorporating regulations and terms which they could not be seen to alter. In this regard the contracts concluded were often a matter of form rather than substance. For example, the term in such contracts which required that beef be not more than 90 days old when it arrived at the buyer's store was a term adapted from national Iraqi regulations concerning supply of beef. Iraq had traditionally experienced difficulties in properly freezing beef on the domestic market. This, of course, did not apply to beef which had been frozen in Ireland using more sophisticated blast freezing facilities. Such a term was not appropriate in any respect for contracts to be filled from Ireland yet it had to be included.

When negotiating such contracts we would say to the Iraqis that we could not guarantee that we would comply with this type of contract stipulation as contained in the standard form contracts. Once the representatives of the two state companies were satisfied that the correct amount of beef could be supplied at the right price within the time frame stipulated they were happy. Their response was invariably to the effect of “you supply the beef we will worry about the domestic regulations”.

The Iraqis were requesting (and obtaining) deliveries of full shiploads of beef immediately after opening Letters of Credit and consequently, must have realised that the beef was being supplied from existing stock. In this regard I am satisfied that the Iraqis knew that Irish beef to be supplied under the contracts would be sourced from intervention stocks. This meant not only were they getting the beef at the right price but also that it would be of a uniformly high quality and specification. I am aware that during this period representatives from Iraq travelled to Europe on a number of occasions to observe the supply process and were aware of the provenance of the beef. They were also keenly aware of the prices of intervention beef and the various market support schemes operating in the EC. When negotiating price and delivery arrangements in particular the Iraqis knew that the beef would be sourced in the main from stocks.

Thus, when contracts were concluded with the Iraqi state companies the important terms of the contracts were quantity, price and security of supply (often within a short time period). While the state companies were prepared to, and in practice did, waive strict compliance by us with certain terms of the standard form contracts, this was not something which they could publicly acknowledge for obvious reasons."

The Tribunal is satisfied having considered the evidence that all the requirements of Regulation 2824/85 were complied with, that authority for the repacking and relabelling of the beef purchased from intervention was given at the time of purchase thereof, that notification of the time and place of such repackaging or relabelling was given by or on behalf of the International Division to the Department of Agriculture, that the repacking and relabelling occurred in such places and at such times as were notified and that the repacking and the relabelling was supervised by the Agricultural Officers responsible by checking the movements into the plant and movements out and recording such movements and issuing the necessary certificates of movements in regard thereto. The actual re-boxing was not supervised on a permanent basis but by spot checks. And evidence has been given that re-boxing was carried out when no Agricultural Officer was present.

While the Tribunal is satisfied that from time to time reboxing did occur in the absence of an Agricultural Officer the Tribunal is further satisfied that such re-boxing or re-packaging was not carried out deliberately in the absence of an AO but because of the unavailability of the Agricultural Officer for one reason or another. In all plants the number of Agricultural Officers was inadequate.

As it was the intention of AIBP to claim subsidies by way of export refunds, it could not have been in the interests of AIBP not to comply with the relevant regulations and fail to obtain the necessary documentation showing compliance therewith which were necessary to substantiate claims to be made for the export refund subsidies.

To qualify for payment of export refunds a clear trail of the meat from its point of origin to its ultimate destination must be established.

Once the meat is purchased from intervention, the only obligation on the purchaser/exporter is to preserve its identity at all times and to provide evidence that it was fit for human consumption. It can as pointed out be re-cut, have any marking thereon removed and re-packaged to suit customer requirements.

However once that is done, Regulation 2730/79 requires as a condition for payment of refund, that the product has been imported in the unaltered state into a non-member countries for which a refund is eligible.

The Department of Agriculture was at all times aware of the fact that the beef purchased by the Goodman Group during 1987 and 1988 was intended for export to Iraq.

The CBF was also aware of the fact that beef purchased from Intervention stocks was being supplied to Iraq.

On the 30/9/1988, the CBF (the Irish Livestock and Meat Board) prepared a briefing note for the Department of Agriculture in anticipation of the Irish-Iraqi Joint Commission Talks due to be held in Baghdad in November 1988.

That briefing note included the paragraph:—

“In recent years the product supplied to Iraq has largely been from Intervention Stocks with some APS. The market is mainly for frozen hindquarter boneless cuts. As the stocks of Intervention product decline the market is likely to move towards APS and possibly forequarter cuts as prices rise. The type of beef should not be mentioned to the Iraqis. At present, Islamic slaughter is a requirement of the market.”

This information was for inclusion in the briefing documents for the delegation to the said Commission, including Mr Seamus Brennan TD, Minister for Trade, who was leading the delegation.

When this briefing note was considered by the Department of Agriculture, this paragraph was removed and the following substituted:—

“The market is mainly for frozen hindquarters, boneless cuts. In some cases the exporters have availed of the EEC Aids to Storage Scheme prior to export. In view of rising price trends there may be some move towards some forequarter cuts.”

It is significant that all reference to the use of Intervention Beef and Islamic slaughter was excised by the Department of Agriculture from the briefing note.

The explanation given for such excision by Mr Joseph Shorthall the Principal Officer in the Department of Agriculture who had made the alteration in the document was that he was aware from his experience at that time that there was going to be a significant move away from intervention, that there had at that time been a dramatic decrease in the quantities in Intervention, that the APS Scheme had been introduced and extended and that it was his belief that in respect of future exports, that they would be coming from a combination of the general commercial market and beef placed in-storage under the 1988 APS Scheme and that his purpose in amending the document was to provide briefing material which would indicate what he believed “the future was going to be” rather than indicate what had happened in the past.

Irrespective of Mr Shorthall's amendment of the document to be included in the briefing material for the Minister for Trade, Mr Seamus Brennan TD, it still purported to be a

document emanating from the CBF and such amendment deprived the Minister of Trade of the information that:—

“In recent years the product supplied to Iraq has *largely* been from Intervention stock, with some APS”.

Instead of this important information the Minister and delegates were told:

“In some cases, the Exporters have availed of the EEC aids to private storage scheme prior to export”.

The important reference to the fact that the product supplied to Iraq had largely been from Intervention Stock was omitted.

This omission was of major significance because one of the major issues to be discussed at the meeting of the Irish-Iraqi Joint Commission was the issue of increasing of beef exports to Iraq, extending this period of credit for payment in respect thereof and the provision of Export Credit Insurance in respect thereof.

It appeared from the evidence given at this Tribunal that in reaching his decision to re-introduce Export Credit Insurance in respect of beef exports to Iraq in 1987 and grant the applications for Export Credit Insurance to Goodman International and Hibernia Meats in 1987 and 1988, the then Minister for Industry and Commerce and now Taoiseach Albert Reynolds TD and the officials of his Department believed that the beef in respect of which Export Credit Insurance was granted for export to Iraq was commercial beef, the purchase and processing of which would confer substantial benefits on the Irish Economy. This fact influenced Mr Reynolds to re-introduce in the national interest Export Credit Insurance in respect of beef to Iraq. If he had been or made aware of the fact that the beef being exported was largely beef purchased from Intervention stock with little if any benefit to the Irish Agricultural Economy then his decisions may have been different.

The fact that the beef exported to Iraq in 1987 and 1988 by AIBP and Hibernia Meats Ltd consisted of beef purchased from Intervention stocks was a fact extremely relevant to any negotiations with the Iraqi Government who were in 1988 pressing to have the level of Export Credit Insurance available for Irish exports to Iraq increased.

The substantial benefits which could accrue to the Irish economy if such an increase were granted were dependant on the sale of commercial beef and not on the sale of beef purchased from intervention stock and the situation in regard to the amount of intervention beef included in the contracts should have been disclosed to the Minister in order to enable him to evaluate the benefits to the Irish economy of such exports and their entitlement to or qualification for Export Credit Insurance.

It is clear from the evidence of Mr Laurence Goodman and Mr Aidan Connor of Goodman International, Mr Oliver Murphy of Hibernia Meats Ltd., and confirmed in the letter dated the 12th day of July 1993 from its parent company CED Viandes and perhaps more significantly the evidence of Mr Naser Taher of Taher Meats, that the Iraqi customers were aware of the fact that intervention beef was being used to fulfil a substantial portion of the contracts and had waived compliance with the terms of the written contracts.

The EEC., and the Beef Management Division thereof and the Department of Agriculture were fully aware of the fact that intervention beef was being exported to Iraq and there was no abuse of the Export Refund Subsidy System in regard to these exports.

The Tribunal has heard evidence from many witnesses with regard to the appearance of a small percentage of the meat being reboxed for export and the grottness of the cartons in which it was contained.

Cartons which had been stored in Intervention Cold stores for an extended period would of necessity be damaged and present a grotty appearance and meat which had been frozen for such a period would not be as attractive in appearance as fresh meat though its quality would not be affected thereby.

The allegations made by Deputies MacGiolla and Rabbitte hereinbefore referred to that;

- (i) the Goodman Group of Companies were abusing the system under which subsidies were paid
 - (a) by having the labels on meat changed in different parts of the country by a team moving about to do this job on behalf Goodman Companies,
 - (b) by the maintenance of an entire production line in Nenagh designed for taking stamps from frozen carcasses and re-stamping and re-labelling them, and
 - (c) by carrying out repackaging and re-stamping operations in Goodman plants in operations heavily subsidised by the Irish Taxpayer, and thereby putting Ireland's reputation for quality at risk.

were based on a lack of understanding or appreciation of the Export Refund Subsidy System and Regulations, the EC Regulations with regard to the sale of beef out of Intervention Stocks, the fact that the beef being re-packaged and relabelled was such intervention beef and the re-packaging and relabelling of same was duly authorised.

Having regard to the quantities involved, the volume of complaints was minimal and to a considerable extent is explained by the facts set forth above.

The meat being exported was certified to be fit for human consumption.

There was no breach by the Goodman companies of the Regulations governing the Export Sales Refund system and no abuse of the Scheme.

- (f) *Abuse of Intervention Systems by use of bogus stamps to alter the classification of animals.*

On the ITV programme broadcast on the 13/5/1991 the male presenter referred to the IB4 forms, which had been produced in the Programme and went on to say that:—

“World in Action has obtained these IB4 forms, they relate to Intervention contracts at one Goodman factory in 1987. Some of these forms have been duplicated to show an increase of up to 14 kilos for every animal. Payments are also based on the quality of each animal. This is assessed by a veterinary official who marks the carcass with

an indelible grading stamp. The stamps are the property of the officials, who keep them securely under lock and key in each factory”

He then went on to say that:—

“Goodmans own promotional videos made great play of this official grading system.”

and quoted from such video as follows:—

“Rigorous inspection and grading by ministry officials followed by careful selection and assessment by the companies own personnel means Anglo Irish customers get the beef that they specify.”

The male presenter then went on to say:—

“But in Goodman factories they used their own bogus stamps to change the grades”.

On the programme Patrick McGuinness stated:—

“It was very easy to change the grades with a knife you cut off the grade that is marked on the animal and you can then put any other grade you like on it. You would have your own stamps at the factory”.

He further stated that:—

“all grading stamps were supposed to be tightly controlled by the Department of Agriculture”.

In the course of his evidence before this Tribunal, Mr McGuinness stated that:—

- “(i) Grading stamps are held by the Classification Officer of the Department of Agriculture;
- (ii) The Classification Officers grade the animal and apply a Grading Stamp to both the hind quarter and the forequarter;
- (iii) The price per kilo of meat being sold to the Intervention Agency depends on the classification;
- (iv) There were five intervention grades and the official stamp is a composite one and has the five grades on it and the appropriate one is applied.”

He produced and identified in evidence the stamps which had been referred to and shown on the ITV programme and which had been given the producers thereof by him.

He stated that:—

- “(i) These stamps had been in the possession of John Connolly, the Plant Manager of AIBP Waterford;
- (ii) They would be given for use to George Williams, the loading bay supervisor;
- (iii) These stamps had been obtained by having them reproduced by cutting off pieces of meat from carcasses upon which the official stamps had been properly placed and duplicates made;

- (iv) That these pieces of meat had been cut from carcasses by Patsy O'Halloran, the Production Manager;
- (v) Patsy O'Halloran had these pieces of meat in the office, together with a duplication of the EC 344 stamp and a duplication of the Hal-Al stamp which had been stamped on a certificate in the office;
- (vi) These samples were sent to Gene Lamb's stationery for reproduction;
- (vii) He was informed by Mr Patsy McGuinness that the stamps had been reproduced there."

He further stated that:—

- “(viii) These were the first set of stamps prepared for Waterford when he was there;
- (ix) That he observed the process of cutting the original stamp off the carcase, putting on the new stamp, the removal of the label containing the killing docket details applied to the forequarter and the hindquarter which show the kill number plus the grade and a new label put on;
- (x) The procedure was followed for the purpose of placing in intervention carcasses that were not eligible for intervention.”

On the 16th day of October 1987, Mr William O'Connor an Agricultural Officer on duty at AIBP Waterford loading bay observed carcasses being taken out of the chill room and being cut in readiness for export and noticed 15 sides with similar classification marks on them.

The said stamps appeared to be wet and fresh and smaller than the official grading stamps.

He contacted Mr Padraig Feeney, the Classification Officer and showed the carcasses to him. He confirmed that the stamps were wet, were smaller than the official stamps and that no carcasses had been re-graded that morning.

He sought an explanation of the occurrence from Mr Williams, the foreman in the loading bay and Mr O'Halloran, the Production Manager but none was forthcoming.

He then reported the incident to Mr John Comerford who in company with another official went to the loading bay and observed that by this time the bits of meat with the stamps on them had been removed from the carcasses and were on the ground.

The carcasses were still there but the stamps had been removed. On the instruction of Mr Michael Staff SAO, detention labels were placed on the carcasses.

Mr Staff in company with Mr Andrew McCarthy went to the loading bay and observed the 15 hindquarters hanging on a rail: on one of them was a stamp CR3 and there were on the ground under them pieces of meat with imprints of classification stamps on them.

On comparing the genuine classification stamps with the ones on the meat, the ones on the meat were smaller.

The matter was dealt with then by Mr McCarthy.

This matter had been reported to Mr McCarthy by Mr Feeney, a Classification Officer, who had been contacted by Mr Willie O'Connor.

He had asked George Williams to hold the carcasses while he went to contact Mr McCarthy.

When he returned he found that some of the carcasses had been quartered and loaded on to a van, the stamps cut off and thrown on the ground.

Mr Andrew McCarthy was the Regional Supervisor and responsible for the classification operation in a number of plants in the South East including AIBP Waterford.

When he arrived on the scene he observed that:

- (i) the stamps were not the classification stamps used by the Department.
- (ii) they were smaller and had a different surrounding pad.
- (iii) some of the carcasses were being put in a van and the stamps were being removed from them.

Mr McCarthy then requested Mr Williams to detain the carcasses but he refused and continued loading the van.

Mr McCarthy then threatened to involve the Gardaí and the owner of the van said that he didn't want the carcasses anyway.

Mr Williams then left the loading bay but before he left he removed the intervention stamps from the carcasses in the van from which the stamps had not previously been removed.

Mr McCarthy stated that the carcasses were non-intervention type carcasses, were poor quality and would not qualify for intervention.

The classification on the labels corresponded to the stamps on the carcasses but Mr McCarthy stated that the labels were incorrect, he wouldn't expect any Classification Officer to put that type of classification on these carcasses, that they were not border-line cases but considerably out of the intervention categories.

Mr McCarthy then discussed the incident with Mr Connolly, the Plant Manager and Mr McGuinness.

Mr Connolly refused to accept that the stamps were different whereas Mr McGuinness did.

Mr McCarthy suspended intervention classification at the plant and when contacted on the 'phone by Mr Gerry Thornton of the Meat Division indicated that he would not permit the resumption of such classification until the stamps were found and handed over.

Mr Thornton did not accept that there were any bogus stamps in the factory but undertook to investigate the matter.

Mr McCarthy contacted his superior Mr Dermot Ryan of the Department of Agriculture and informed him of what had been discussed and the action taken in the suspension of intervention classification.

Mr Ryan agreed with the suspension but at about 4 pm. he contacted Mr McCarthy and informed him that he had been talking to Mr Thornton and his own superiors and directed that, though the bogus stamps had not been discovered, that as there was 200 cattle in the plant the kill and classification should proceed.

It appears from Mr Dermot Ryan's evidence on this issue that:—

- “(i) when Mr McCarthy withdrew classification at 10 a.m. he reported the matter to him;
- (ii) he at that time was in the AIBP plant at Ravensdale and reported the matter by telephone to the Beef Division at the Department of Agriculture but was unable to obtain any real guidance on this matter as the responsible people were in Brussels;
- (iii) as he was in the AIBP plant at Ravensdale, he discussed the matter on a number of occasions during the day with Mr Peter Goodman and Mr Gerry Thornton who couldn't explain the stamp markings on the carcasses but undertook to investigate the matter;
- (iv) he was concerned about the number of cattle in the lairage at Waterford and suggested that they be moved to Cahir or Bagenalstown;
- (v) when this proved impractical he authorised resumption of the kill and classification of carcasses at 4 p.m.”

Mr Thornton stated that he carried out an investigation but was unable to ascertain who was responsible.

The Tribunal had dealt with this matter in some detail because:—

- (i) it establishes the use of bogus stamps at the AIBP plant in Waterford;
- (ii) it establishes that the stamps were applied either in the chill room or as the carcasses were being taken out of the chill room;
- (iii) it established that in addition to the stamps being applied to the carcasses the original labels containing the kill number and grades were replaced; and;
- (iv) the effect of such changes in the stamping on the carcass and the labels attached thereto was to give the appearance that the carcasses were eligible for intervention when, according to Mr McCarthy they obviously were not;
- (v) the action taken by Mr McCarthy in stopping the kill and classification was indicative of the seriousness of the irregularity;
- (vi) it confirms the evidence of Mr McGuinness, particularly at (ix) above;

Mr Connolly, the Plant Manager, in evidence stated that:—

- “(i) he knew nothing about the stamps or how they made their way into the plant;
- (ii) they were not kept in his office; and
- (iii) he did not know who used them on that particular day;
- (iv) investigations were carried out but they were unable to locate the stamps or identify anybody who may have put the stamps on the beef.”

Mr Gerry Thornton stated in evidence with regard to this issue that:—

- “(i) while in Longford on the morning of the 16th October 1987 he received a call from Mr Connolly on his car phone and as the reception was poor, he stated that he would ring the factory;
- (ii) in doing so, he spoke to Mr McGuinness who informed him that:
 - (a) classification had been withdrawn because carcasses had been found on the loading bank with stamps that seemed to be different from the normal stamp;
 - (b) 200 cattle could not be slaughtered because of the withdrawal of the classification process;
- (iii) he immediately contacted Mr McCarthy the Regional Classification Officer in Waterford who informed him that bogus grading stamps had been used on carcasses;
- (iv) he informed Mr McCarthy that he did not believe that this could have happened and undertook to investigate the incident in addition to the investigations being carried out by Mr McCarthy;
- (v) he subsequently spoke to Mr Dermot Ryan in Ravensdale and reiterated his position;
- (vi) he discussed the problem with regard to the 200 cattle which had been held back from slaughter and eventually it was agreed to have the kill resumed rather than having the cattle kept in pens over the weekend;
- (vii) he carried out an investigation but was unable to locate the stamps or to ascertain who had applied them.”

Both Mr Connolly's and Mr Thornton's evidence is at complete variance with and contradictory to the evidence of Mr McGuinness who stated that:—

- “(i) after the incident occurred Mr Connolly came to his (Mr McGuinness) office and told him what had happened;
- (ii) from his office Mr Connolly contacted Mr Gerry Thornton by phone and informed him of the problem and then returned to his (Connolly's) office;
- (iii) some fifteen minutes later he (Mr McGuinness) was contacted on the phone by Gerry Thornton;
- (iv) he informed Gerry Thornton of what had happened;

- (v) Gerry Thornton was ringing in the car phone and as his signal faded he had to ring again, about four times in all;
- (vi) by the end of the phone calls he had instructed Mr McGuinness to remove the stamps from the plant;
- (vii) he knew that the stamps were kept in Mr Connolly's office in the right hand side desk drawer;
- (viii) he went to John Connolly's office, informed him of his conversation with Gerry Thornton, collected the stamps from John Connolly and brought them to his home."

During the course of his cross-examination by Counsel for the Goodman Group of companies he stated that:—

- "(i) he had handled the stamps before the 16th October 1987;
- (ii) on a few occasions when George Williams would be using them he went with him and held the stamp in the chill room;
- (iii) he did this to get a knowledge of what was going on in the line of production;
- (iv) he brought the IB4s and the stamps home because of Gerry Thornton's instruction to "get rid of the stamps."

Counsel for the Goodman Group however suggested to Mr McGuinness that it was he, Mr McGuinness, who had acquired the stamps in the first place; that he had phoned Mrs Susan McGuinness, the wife of Patsy McGuinness (no relation), asking her to arrange to get some stamps made for him; that she agreed to do this: that he sent to her details of five stamps on a plain sheet of paper: that she arranged to have them made in Dundalk: that when they were ready, they arranged to meet in the car park of a hotel outside Dundalk: that the package containing the stamps were handed over to him and he paid £71.06 for them.

Mr McGuinness denied ordering the stamps or submitting any material in regard thereto to Mrs McGuinness but does admit to a vague recollection of collecting some package.

Mrs McGuinness gave evidence in support of the suggestions put to Mr McGuinness by Counsel and said that the details of the stamps were CO3, CO4, CR3, CR4 and CU3 and were obtained from Devaney's in Dundalk.

It is clear from the evidence adduced before this Tribunal that the five rubber stamps were ordered from Devanney Supplies Ltd of Dundalk and manufactured by August Engraving Company.

At different times this company manufactured for AIBP, Arabic stamps, and stamps indicating the numbers allocated to plants by the EEC.

In the course of his evidence before this Tribunal Mr Gerry Thornton stated that:—

"From the evidence of Mrs Susan McGuinness it is now my belief that Mr McGuinness procured and used the bogus grading stamps himself".

This is an attempt by the Senior Management of the Goodman Group to disassociate itself from any irregularities or improper practices in plants under their control.

It is not supported by the facts.

John Meaney was employed by AIBP at Waterford from September 1987 to March 1991. He was eighteen years of age when he started work in the loading bay and worked there until September 1988 when, during the Iranian contracts season he worked at the killing scales.

During this period the slaughtering of cattle according to the Islamic Rite would be carried out by an Iranian slitting the throat of the animal. Depending on the grade of the animal, the animal would be stamped with an Iranian stamp. This stamp was kept by an Iranian Inspector.

While he was engaged on this work he was asked by Mr John Connolly to make a copy of the Iranian stamp on a piece of paper.

On one occasion when the Iranian left the scales to visit another part of the plant, he left the stamp at the scales.

Mr Meaney stated that he took the stamp, imprinted it on a piece of white paper and gave the white paper to Mr Connolly.

Subsequently a stamp became available and was used by factory operatives, under the instruction of either Mr Connolly, John Kelleher or Patsy O'Halloran, in the absence of the Iranian Inspector.

One or other of these Managers was present when the stamp was being used and they would indicate the carcasses which were to be stamped and this was done either in the chillers in the early morning or in the loading bay.

Mr Meaney's evidence is accepted by the Tribunal, and establishes Mr Connolly's involvement in procuring of a bogus Iranian stamp and his, Mr Kelleher's and Mr O'Halloran's involvement in the use to which it was applied.

The plant at Waterford was not the only one in respect of which there was evidence of the use of bogus stamps for various purposes.

Mr Frank Whelan gave evidence before the Tribunal that:—

- “(i) he had been employed as a factory worker in the AIBP Plant at Nenagh;
- (ii) during this period he did various jobs at the Plant;
- (iii) before he left the factory he was engaged in the boning and trimming of beef;
- (iv) when engaged in the trimming of beef for the ‘Arab trade’, an Islamic Inspector was present and would stamp the carcasses which he accepted;

- (v) he and another worker were trimming beef, the production manager spoke to the other worker, who said to Mr Whelan that he had to get the stamp from the Inspector for a few minutes;
- (vi) sometime later when the production line stopped, the worker took the stamp ostensibly for the purpose of washing the fat off it;
- (vii) he did so at a hose situated in a corner of the slaughterhouse; then went into the offal room : when he returned from the offal room he again washed the stamp before returning it to the Iranian Inspector;
- (viii) he told Mr Whelan that the production manager had made an impression of the stamp on a cardboard box;
- (ix) subsequently an Islamic stamp became available to workers in the plant who applied it to carcasses which had been rejected by the inspector;
- (v) he, Mr Whelan, used the stamp on a number of occasions in the absence of the Islamic Inspector, usually in the chill room, early in the morning at the direction of the production manager.”

Another example with regard to the use of bogus stamps was discovered in the AIBP plant in Cloghran/Ballymun on the 7th day of December 1987.

John Mitchell, an Agricultural Officer was engaged on lambing duties of the plant when he was approached by a factory employee who wanted to borrow an ink-pad. When asked the purpose for which it was required he stated that it was for stamping lambs heads, Mr Mitchell asked him did he require the stamp and was informed that he already had a stamp.

Mr Mitchell reported this incident to his superiors.

Mr Patrick Connolly, the Veterinary Inspector at the Plant stated in evidence that:—

- “(i) Mr Mitchell reported that he had found an employee with a bogus health stamp;
- (ii) health stamps are the standard health stamps used by the Department of Agriculture to stamp carcasses and labels;
- (iii) these stamps contained the code number of the Plant (333 in this case), the letters EEC and IRELAND;
- (iv) Mr Matthews went to the factory store and recovered a second stamp and an invoice from August Engraving Company in Burgh Quay, which showed 3 stamps had been ordered from them by AIBP Ballymun;
- (v) he retained possession of the two bogus stamps for the best part of two years, when he destroyed them.”

Mr Connolly reported the matter to his superior Mr Bennett SVI but no action was taken.

Mr Delaney, the manager of the plant, told them that he didn't know anything about it. It was the foreman in the sheep division who ordered the stamps.

Though it appears that this incident was not regarded by Mr Connolly as a serious matter, which the Tribunal finds difficult to understand, it clearly shows that bogus health stamps were ordered on behalf of AIBP Ballymun and used or sought to be used by their employees. There can be no innocent explanation for the deliberate ordering and use of bogus stamps.

The Tribunal in the section of its Report dealing with the "Eirfreeze Investigation" has referred to the use of a bogus CU2 stamp at the AIBP plant in Nenagh and at the Eirfreeze Cold Store.

Both Deputy Rabbitte and Deputy Spring had in the course of speeches in Dáil Eireann on the 28th August 1990 and the 15th day of May 1991 referred to the conviction of Mr N. Quinn, who was described as a close aide of Mr Goodman, in 1987. Mr Quinn on the 17th day of September 1987 pleaded guilty to the charge that:—

"On or about the 28th day of October 1983 at the Department of Agriculture, at Agriculture House, Kildare Street, Dublin 2 in the County of the City of Dublin did utter to Gabriel Curley there, forged documents to wit seven Forwarders, Bills of Lading and eight European Economic Community Customs Entry Certificates known as Annex 11 Proof forms, knowing them to be forged and with intent to defraud contrary to Section 6(1)(2) of the Forgery Act 1913."

This matter has been dealt with by the appropriate Court and its relevance before this Tribunal is that the proceedings which led to the conviction arose out of the discovery by a Customs and Excise official of the Foreign Post Section, Cork on the 19th day of September 1983, of an undeclared package addressed to Coleman's Printer's, Clarkes Bridge Cork. Having received authority from this addressee, he, on the 28th September, 1983, opened the package and discovered that it contained two rubber hand stamps. Having made an impression he realised that they were East London (South Africa) Customs stamps. He then ascertained from the consignee that they had been ordered by Cahir Meat Packers, Limited, Cahir Co Tipperary. He was then authorised to and did release the stamps to Coleman Printers.

Mr Hickey of the Beef Export Refunds Section of the Department of Agriculture was informed by telephone of the importation of the two East London stamps by Coleman Printers Ltd to the order of Cahir Meat Packers Ltd and requested by Customs and Excise to inspect record of claims lodged for payment of Export Refunds to establish if any such claims had been lodged by Cahir Meat Packers Ltd in respect of exports of beef to South Africa as East London is a port in that country and if so, to inspect all documents supporting such claims for the presence thereon of impressions of East London Customs stamps.

On the 28th day of October 1983, Mr Curley of the Department of Agriculture had received from a representative of Cahir Meat Packers Ltd documentation including Proof of Import (Annex 11) and transport documents (Bills of Lading) in respect of a claim for Export Refunds relating to the consignment of eight container loads of boneless beef exported by the company to South Africa, the amount involved being approximately £150,000.

A comparison of the impressions taken of the stamps discovered in the Cork Foreign Post Section and those appearing on the Annex 11s and Forwarders Bills of Lading presented by Cahir Meat Packers to the Department of Agriculture as proof of the arrival of the beef in South Africa disclosed that the impressions on the latter documents were made by one of the stamps which had been released by the Customs and Excise official in Cork.

Inquiries made disclosed that these stamps were ordered by the then Transport Manager of AIBP Cahir with the consent of Mr Quinn at the request of their consignee.

As this matter has been dealt with by the Circuit Criminal Court, the Tribunal does not intend to deal further with the facts but it is a further illustration of the ordering, procuring and use of bogus stamps for an illegal purpose.

The Tribunal has dealt with these five incidents for the purpose of illustrating that, at least, it was not unusual for different plants to order and use duplicate and/or bogus stamps and that their use was not confined to Waterford during the time Mr McGuinness was employed there.

The Tribunal is prepared to accept that the bogus stamps provided by Mr McGuinness on the ITV programme were ordered from his office, either by himself or Mr Patsy O'Halloran, the Production Manager but if ordered by Mr McGuinness, it was at the request of Mr O'Halloran, who had brought the materials necessary for the preparation of the "art work", upon which the duplicate stamps were prepared, to the office as described by Mr McGuinness.

It may well be that when the bogus stamps were ready for collection, Mrs McGuinness contacted Mr McGuinness's office in Waterford and that he arranged to collect them from her though it is difficult to understand the necessity for the unusual arrangements for their collection though the Tribunal is not convinced of this.

It is not of fundamental importance whether or not Mr McGuinness himself ordered and collected the stamps. If he did so he was acting on behalf of AIBP, not on his own behalf.

He was employed by AIBP in Waterford as the financial accountant and in charge of the office staff with administrative duties.

While he was interested in, he had no role to play in the production activities of the plant and could not interfere. Mr Connolly was the Plant Manager, Mr O'Halloran was the Production Manager and Mr George Williams was the foreman of the loading bay and it is inconceivable that Mr McGuinness could have interfered with the activities of the Plant by producing and using bogus stamps without their knowledge and approval.

Having regard to all the circumstances, the Tribunal is satisfied that:

- (i) the Plant Manager Mr Connolly was fully aware of the existence of the stamps;
- (ii) he kept custody of them and released them for use as required;
- (iii) the stamps were used with his approval;

- (iv) the purpose of the use of the bogus grading stamps was to upgrade the classification of carcasses to render them eligible for intervention;
- (v) the stamps were removed from Mr Connolly's office by Mr McGuinness on the instructions of Mr Gerry Thornton; and;
- (vi) there is no basis for the suggestion made by Mr Thornton in his evidence that the bogus grading stamps were used by Mr McGuinness himself and by no other person.

The Tribunal has not received any other evidence in respect of the use of bogus official stamps but is satisfied that they were used in Waterford until their use was discovered on the 16th October 1987, in Nenagh and at the Eirfreeze Cold Store as described in this Report and bogus East London Customs stamps were procured by AIBP Cahir in September 1983.

These incidents, serious though they are, are not sufficient to justify a finding by the Tribunal that the use of bogus grading stamps was institutionalised throughout all the AIBP plants.

(g) Alleged removal of Classification Officer

It has already been pointed out during the course of this Report there are five grades of animals eligible for intervention and the grading thereof is the responsibility of the Department of Agriculture.

Grading is important because the amount of payment to the farmer and to the processor depends on the grade allocated to each animal.

Classification is to some extent a subjective exercise based as it is on visual inspection of the carcase and disputes arose from time to time between Classification Officers and those aggrieved by the Classification, the farmer and the processor.

It is of importance that the independence and the integrity of the Classification Officers be maintained and supported in the performance of their duties and that they should not be subjected to intimidation by factory personnel or management.

In the course of the statement submitted by Mr McGuinness to the Tribunal he stated that:—

“I believe at least one grading official — Patrick Feeney — was transferred from the Waterford plant because he had become too obstreperous”.

In the course of his evidence Mr McGuinness stated, with regard to grading stamps abuses, that:—

“The only situation where I ever became aware that the Department of Agriculture officials were aware to some abuses going on, was in Waterford. That came about as a result of a series of incidents. First of all there was a general suspicion within the A.O.'s of the location, by a Classification Officer on several occasions refusing to grade the animals and some incidents with grading the animals with a huge amount of stamps”.

Mr McGuinness had forgotten the name of the Classification Officer concerned: he had been the individual who had stopped stamping or he had been over-stamping and according to Mr McGuinness' evidence:—

“there was considerable determination within the plant between John Connolly and Gerry Thornton to try and get him removed”.

In reply to a question by the Tribunal he stated that the particular Classification Officer had been removed.

It transpired however, that no grading or Classification Officer had been removed from Waterford and this illustrates the difficulty of dealing with Mr McGuinness' evidence some of which is based on hearsay and some on what he himself actually observed.

It appeared from the cross-examination of Mr McGuinness by Counsel for the State Authorities that the Agricultural Officer who had multiple stamped the carcasses to ensure that the stamp could not be removed was one Martin Long and not Pdraig Feeney as Mr McGuinness had believed and that no complaints had been made about him and he had not been removed from Waterford.

Mr McGuinness accepted that it may have been Martin Long who had multiple stamped the carcasses as T.B. reactors, he stated:—

“I was under the impression it was Pdraig Feeney who did this”

He had told the Tribunal that John Connolly, the Plant Manager and Gerry Thornton, the head of the Meat Division:—

“had tried to get rid of this official and made complaints about him”.

While Mr McGuinness may have been vague about the circumstances he was undoubtedly right in this statement.

In the course of a meeting with Mr O'Mahony, Secretary to the Department of Agriculture and Food on the 30th day of July 1987 in connection with the Waterford/Ballymun investigation, Mr Larry Goodman availed of the occasion to complain to the Secretary regarding the standard of classification at AIBP and complained specifically about Mr Feeney.

On the 5th August, 1987, the Secretary wrote to Mr Larry Goodman as follows:—

“5th August 1987
Mr Larry Goodman
Chairman
Anglo Irish Beef Ltd
Ravensdale
Dundalk

“Dear Larry

“When you called to see me on 30 July about another matter, you expressed some dissatisfaction with the classification of cattle by Department staff at your Group's Waterford factory. I have since checked the position with the supervisory staff here at headquarters.

“Classification is to some extent a subjective exercise, based as it is on visual inspections alone. The possibility of human error, or of ‘drift’ from the norm, is therefore a real one. We try to provide against this by means of regular visits by supervisory staff — including headquarters staff — to all factories to ensure that each officer’s work is satisfactory and consistent within narrow tolerance limits.

“We recognise that there will always be some variation between one factory and another in the percentage of cattle falling into particular cells or ‘boxes’ of the grid. The very idea of a national average implies that some factories will be below the norm and some above it, though obviously these relative positions are all liable to vary over time.

“We also recognise that the results at your Waterford plant may appear disappointing by comparison with those at other units within your Group. However, our people who have looked into the matter are quite satisfied that the classification at Waterford has been well up to standard. If it has departed at all from the norm, it has been on the side of leniency rather than of over-strictness. The explanation for the ineligibility of some cattle for intervention may, therefore, lie in the quality of those cattle rather than in the quality of the classification.

“Yours sincerely

J.O’Mahony
Secretary”

In spite of this complaints continued to be made by Messrs Connolly, Thornton and Mr Peter Goodman throughout 1988.

AIBP Waterford stopped slaughtering on 5/5/1988 and did not recommence until 15/9/’88. During this period extensive renovations were carried out at the plant.

Immediately after the closure of the plant on the 5/5/1988 Mr Peter Goodman wrote to the Minister for Agriculture and Food as follows:—

“AIBP Meat Division
Ravensdale
Dundalk
Co. Louth
9th May 1988

PG:AM

Mr Michael O’Kennedy TD,
Minister for Agriculture
Office of the Minister for Agriculture
Kildare Street
Dublin 2

“Dear Minister

AIBP Waterford is closed for annual holidays until 30th May 1988. Regretfully, we will not be re-opening the plant and I feel it is important that you are made aware of the reason.

Farmers and suppliers in Waterford's catchment area have lost confidence in the Department's classification at the plant, so much so, in fact, that we are compelled to buy cattle on a flat basis, i.e., guaranteeing the price before slaughter.

The attitude of the graders is if the factory is paying flat why worry how they are graded. We are not prepared to stand this unnecessary and punitive cost any more.

In the past, as one would expect, problems arose in other AIBP plants but they were normally sorted out quickly by the people in Dublin, i.e. Mr Dermot Ryan and colleagues. However, in this instance, the problem has not been sorted out and the reason is the local supervisor, Mr Andrew McCarthy, seems to have a personal interest, for reasons unknown to us, that AIBP Waterford is harshly and unfairly treated. The two graders normally grading in Waterford have said that they have to follow Mr McCarthy's instructions.

Over the past eighteen months, I have had a number of my own experienced graders go to Waterford and they all agree that the grading is tough. Statistically the classification people in Dublin will say that Waterford is not much worse than the rest of the country, but statistics can hide a multitude.

"On Thursday, 5th May, at 1.00 p.m. I received a further complaint from Waterford. At 5.30 p.m. I arrived into Waterford unannounced to see the situation at first hand for myself. What I saw convinced me that there is no point in re-opening Waterford until something is done to sort out the grading problem. Somebody from Dublin arrived on Friday and, in the company of Mr McCarthy, looked at the carcasses. They regraded a number of cattle but I cannot and will not accept that all carcasses that deserved to be regarded were. We cannot run a business successfully where success or failure depends on the attitude of the local Classification Officers.

Yours sincerely

Peter Goodman
Deputy Chairman

C.C. Mr Donal Creedon"

Again, this letter contains the threat that if they do not get their own way with regard to classification (and now it is Mr Feeney's supervisor Mr Andrew McCarthy who is accused of harsh and unfair treatment) they will not re-open the plant.

A copy of this letter was sent to Mr Creedon, who had succeeded Mr O'Mahony as Secretary and who replied to Mr Peter Goodman as follows:—

"22 June 1988

"Mr Peter Goodman
Deputy Chairman
AIBP Meat Division
Ravensdale
Co. Louth

Dear Mr Goodman

You sent me a copy of your letter of 9 May addressed to the Minister about the Department's carcase classification work at your Waterford factory. Your Chairman had correspondence with my predecessor on the same subject last year.

We have looked into your complaint, just as we look into all complaints. I do not doubt that it was made in good faith, or that your local management may sometimes feel hard done by in the classification of carcasses. It would be a miracle were it otherwise.

Classification is an inexact science (or “to some extent a subjective exercise”, as Mr O’Mahony put it). Just about every decision a grader has to take is a marginal decision: is the carcass eligible or ineligible for intervention? is it an R3 at such-an-such price or an R4 at so-and-so price? With tens of thousands of cattle passing along the line every year there is simply no possibility of a one hundred per cent meeting of minds between grader, producer and factory management. That’s why we rotate staff, to the extent that resources permit. That’s why we employ supervisors. That’s why we have a national standards panel to keep the performance of our graders under continuous review. That’s why we have to investigate complaints like the present one.

You may take it that every effort will continue to be made to be fair to your Waterford factory — and to every other factory in the country. It is simply not constructive, however, to single out the work and attitudes of individual officers for special criticism. They are all members of the same team. Our controls, we are satisfied, are adequate to ensure high standards and their impartial application at every factory.

There are a couple of other points I would like to make clear. Firstly, as far as we are concerned classification determines what we can and cannot buy into intervention. The Department is not a party to the contract between farmer and factory. Secondly, if the EC Commission’s recent statements of intention are anything to go by, intervention may in the future play a much less crucial role in the management of the beef market than it has done for the past fifteen years. The Classification problem — if there is a problem — will to that extent solve itself.

Yours sincerely
D. Creedon
Secretary”

Mr Peter Goodman replied as follows on the 27th June 1988:—

AIBP Meat Division
Ravensdale
Dundalk
Co. Louth
27th June 1988

PG:AM
Mr Donal Creedon
Secretary
Department of Agriculture & Food
Dublin 2

Dear Mr Creedon

Thank you for your letter of 22nd June and I would like to respond to some of the points you have made. I have been around livestock and carcasses all my life and feel I am competent to judge carcasses under any conditions and form an objective opinion as to the accuracy or otherwise of the classification.

I personally went to Waterford unannounced to see with my own eyes if the complaints and problems which I had been hearing about were justified. What I saw vindicated the complaints made to me on the grading that day and I have no reason to doubt the other complaints which I have received throughout the year.

I have in the past suggested the rotation of Classification Officers between the various plants and I also suggest the rotation of Area Supervisors. Your letter would indicate that this is happening but it is the exception rather than the rule to have any Classification Officers rotated and, on no occasion, have Area Supervisors been rotated.

I accept the Department is not a party to the contract between the farmer and factory but, over the last couple of years, we have tended to buy cattle on a graded basis and this grading is done by the Classification Officers. Where a number of suppliers, as has happened in Waterford have loaded cattle at random, some for AIBP Waterford and some for another local plant, one would expect that the grades would be reasonably in line, however, I have correspondence that would indicate that the grades are more severe in AIBP than in the other plant in the area covered by the same Supervisor. You will be aware that news like this spreads like wild fire and the net result that we are compelled to buy cattle on a flat basis or else guarantee the price pre-slaughter despite the grade.

I very much regret having to respond in the above vein but, because of the vast amount of money involved, I feel justified in the action I have taken.

Yours sincerely

Peter Goodman
Deputy Chairman "

No officer was transferred from Waterford and the plant re-commenced slaughtering on the 15th September 1988.

It appears, however, that because of the level of complaints from AIBP and due to the proximity of AIBP and Dawn Meats the rotation of officers between these plants during 1987 and 1988 was increased and in 1988, classification officers from other plants were on duty for approx. 40% of kill days at AIBP.

While the representations made by AIBP did not result in the actual removal of any Classification Officer, it did result in an increase in the level of the rotation of such officers as between different plants.

(h) Abuses of the Irish Tax System

In relation to the payment of tax by the Goodman Group, Mr McGuinness had stated.

"The company had a wide scheme of under the counter payments. Cheques were made out against bogus invoices, endorsed by Goodman Employees and cashed at local branches of the Allied Irish Bank. These cheques were payable quarterly in March, June, September and December of each year. They were paid to everyone in the company from the floor up and amounted approximately to 3 million pounds per year".

The Tribunal has dealt in detail with this allegation in the Chapter of this Report dealing with Tax Evasion and Tax Avoidance from which it is clear that his allegation in this regard has been substantiated with regard to payments within the jurisdiction of the State.

The Tribunal is not concerned with and does not intend to deal with or report on tax evasion which may or may not have been practised outside this jurisdiction.

- (i) Mr McGuinness had alleged that the abuses which he had outlined were institutionalised within all the factories and that Larry Goodman “set the tone.”

The use of the phrase ‘set the tone’ would seem to imply that Larry Goodman was aware of and authorised the practises referred to in evidence by Mr McGuinness and dealt with during the course of this Report.

The only evidence given by Mr McGuinness relating to the personal involvement of Mr Larry Goodman in any of the matters of which he gave evidence was in relation to a meeting of the management of the Goodman Group of companies held on the 28th day of March 1986 at Ardee in the County of Louth.

Meetings at Ardee, Co. Louth

It was the practice of the management of the Goodman Group of companies to have an annual review of the performance of each company in the Group during the preceding year.

These meetings were usually held in February/March of each year and Patrick McGuinness, as the Plant Accountant, attended two of these meetings during the course of his employment by the Goodman Group, one in respect of the performance of the Plant at Newry and the other in respect of the Plant at Waterford.

The first of such meetings was held at the company headquarters in Ardee on the 28th day of March 1986. When the accounts in respect of the year ended the 31st day of December 1985 of the Newry plant and its performance during that year were reviewed. Present at this meeting were Mr Larry Goodman, Mr Peter Goodman, Mr Brian Britton, Financial Controller of the Group, Mr Nobby Quinn, Manager of the Newry plant, Mr Patrick McGuinness and one other person.

According to Mr McGuinness’ evidence, there was

“A general discussion about the performance of the company at Newry for that particular year. The discussion which was opened up by Mr Goodman, involved a particular topic was that the abattoir was showing a very sizeable gross margin for the year based on a percentage turnover and the Boning Hall, which is where all the intervention boning had been undertaken, was not showing a large or a reasonable profit.”

During the course of such discussion, Mr McGuinness stated that he attributed the profits made by the abattoir to the weights added on in the boning hall because:

“Essentially 100% of the benefit was being passed to the abattoir because the invoices were regarded as a sale out of the abattoir even though the recording of the weight was done in the deboning hall stage.”

He stated that it was resolved that a charge be instituted in the abattoir which would, in effect, be a transfer of profit from the abattoir to the deboning hall operation in order to enable the boning hall to obtain some benefit from the adding on of weights.

He stated that during the course of the discussion, the upping of the weights was discussed and it was accepted by those present that the practice had been originated in Newry.

The fact of such discussion was vehemently denied by those present at the meeting, other than Mr McGuinness and it was established during the course of the cross-examination of Mr McGuinness by Counsel for Mr Larry Goodman, that the premise upon which it was based was incorrect, that in fact the profits from the deboning hall considerably exceeded those of the abattoir, but that the target profit set for the abattoir was exceeded by £79,021 and the target figure for the profit for the boning hall was exceeded by over £250,000.

In addition, it was established that no boning charge was made to the account of the abattoir.

In view of the denials made by the other persons present at the meeting, the Tribunal is not satisfied to accept Mr McGuinness' evidence with regard to the details of the discussions or that there was any particular reference to the upping of weights on the IB4s in the Newry plant and in particular accepts the evidence of Mr Larry Goodman that the question of the "upping the weights" was not discussed with him or in his presence by Mr McGuinness on this occasion or any time.

Mr McGuinness also gave evidence with regard to the annual review in respect of the Waterford plant for the year ended 31st December 1986 which again was held in the company's headquarters at Ardee in or about the month of February 1987.

Present at this meeting were Mr Peter Goodman, Mr Gerry Thornton, Mr John Connolly, Manager of the Waterford plant, Mr David Murphy, Accountant, and Mr Aidan Connor of the International Division.

Again Mr McGuinness stated that in the course of the discussion he referred to the weights being added on in the boning hall. When he did so, Mr Peter Goodman is alleged to have said:

"Don't get caught — perhaps you should take out more meat."

By this Mr McGuinness stated that he meant that more meat should be transferred to the company's own stock from the intervention cuts of meat.

Again, those present, Gerry Thornton, John Connolly, David Murphy and Aidan Connor denied that Mr McGuinness had informed them of the weights being added on or that Mr Peter Goodman had made the statement attributed to him by Mr McGuinness.

In regard to this meeting the Tribunal accepts the evidence of Mr McGuinness because it is most probable that any review of the performance of the company in the Waterford Plant for the year ended the 31st December 1986 would have involved a review or discussion of the difficulties created for the Group by the Customs and Excise investigation which was then in progress into the irregularities, involving the over-declaration of

weights, in respect of the APS contracts even though these over-declarations had been made by the sub-contractors, Daltina Traders Ltd.

The discovery by the Customs and Excise authorities of the over-declaration of weights, and the part subsequently played by the Department of Agriculture officials in the investigation thereof, led to the risk of greater attention being given by Department of Agriculture officials to the weights being recorded on the IB4s and to a greater risk of detection.

In these circumstances the reaction of Mr Peter Goodman as described by Mr McGuinness consisting of a warning to avoid detection and a suggestion that more meat be taken out and transferred to own stock was not an unexpected one. In view of the policy of the group to transfer into Intervention storage beef representing a yield of 68% or slightly in excess thereof and to regard any meat in excess of such yield as "trimmings" which they claimed they were entitled to retain and transfer to its own stock.

This practice and the purported justification therefor has already been dealt with in detail in this Report.

While this practice was not followed at the Waterford Plant, while Mr McGuinness was there the policy of transferring excess yields to the Company's own stock was in accordance with the information given to him by Mr Nobby Quinn while he was in Newry and referred to herein.

The allegations made on the ITV programme by Mr McGuinness related to abuses of the system under which subsidies are paid by the European Economic Community consisting of the Aids to Private Storage Scheme, the Intervention System and the Export Refund Subsidy and he alleged that the abuses were institutionalised within all the factories.

The Tribunal had dealt in detail with the investigation carried out by the Customs and Excise authorities and the Department of Agriculture officials into the operation of the 1986 APS Scheme not only in the Waterford and Cloghran plants owned by AIBP but in all other plants operated by AIBP and the only abuses or irregularities discovered were the abuses and irregularities in Waterford and Ballymun/Cloghran.

The other plants were, having regard to the discoveries in Waterford and Cloghran/Ballymun, subjected to a careful and thorough investigation and all their operations were found to be in order.

The Tribunal has already stated that the AIBP management personnel were not aware of the over declaration of weights in the boning hall production sheets and the APS yield sheets or of the presence of trimmings in the cartons of plate and flank in Waterford until the matter was drawn to their attention by the officers of Customs and Excise carrying out the investigation and that such abuses and irregularities were carried out by employees of Daltina Traders Ltd to whom the de-boning of beef had been sub contracted.

The Tribunal has dealt in detail with the joint investigation carried out by the Customs and Excise authorities into the operation of the 1988 APS scheme in pursuance of which AIBP had contracted to place in Private Storage 42,383 tonnes of beef representing 31.9% of the beef placed in storage in pursuance of the Scheme.

Despite being subjected to the careful and thorough examination and investigation described in the evidence and referred to in this Report, no irregularities were discovered.

As stated by Miss Harvey of the Department of Agriculture

- (a) all cuts of meat were physically present;
- (b) everything was in accordance with hygiene and quality requirements;
- (c) all weights were correct;
- (d) there was no inclusion of extraneous matter;
- (e) every other regulation was complied with, save for a dispute with regard to the use of a continuous sheet of paper to accomplish individual wrapping, which was regarded by the EC Commission as a breach of regulation and in respect of which the fine of £90,228.78 was imposed.

While AIBP were undoubtedly liable for the abuses and irregularities committed by Dal-tina Traders Ltd in respect of which penalties in the region of £1,084,866 were imposed there is no evidence to suggest any systematic abuse of the APS scheme, institutionalised or otherwise by AIBP and the allegations of such abuse are unfounded.

The ITV programme, Mr McGuinness and Deputies Rabbitte and McGiolla had alleged abuses of the Export Refund Subsidy system as outlined in this Report.

The Tribunal has dealt in detail with these allegations in the course of the Report and is satisfied that there was no abuse of the Export Refund Subsidy Regulations in respect of the export of intervention beef to Iraq and no breach of the Intervention Regulations with regard to the re-packaging and re-labelling of cartons of this product.

As stated in the Report, the EEC, the Beef Management Division thereof and the Department of Agriculture were fully aware of the fact that intervention beef was being exported: the Export Refund System Regulations provided for the payment of Export Refund Subsidies in respect of the export of intervention beef to the Third World; including Iraq and the Intervention Regulations permitted the re-packaging, re-boxing and re-labelling of cartons of beef purchased from intervention when permission therefor was obtained.

Consequently the Tribunal is satisfied that there was no abuse by AIBPI of the Export Refund Subsidy System or Regulations and allegations in respect thereof are unfounded.

This is the only public element relevant to the issues raised with regard to the export of beef to Iraq and the allegations made in respect thereof and which entitled the Tribunal to make inquiries in regard thereto.

The terms of the contracts made between AIBPI and the purchasing authorities in Iraq are undoubtedly a matter of private concern and normally would not have been the subject of inquiry by the Tribunal.

Because of the conflict between the terms of the contract which stipulated the nature of the beef to be supplied in pursuance thereof as set forth in this Report and the use of

intervention beef in the supplies delivered in pursuance thereof, the Tribunal did inquire lest the reputation which Irish beef justifiably enjoys would be damaged by the inclusion of intervention beef in lieu of beef slaughtered within 90-100 days of delivery but is satisfied from the evidence adduced before it, that the requirements of the contracts in this regard were waived for the reasons set forth in this Report and that the beef supplied was and was certified to be fit for human consumption.

With regard to alleged abuses of the Intervention system, the Tribunal has set forth in detail the evidence with regard to the alleged abuses thereof consisting of;

- (i) the adding of weights to the IB4 forms in Waterford and the falsification of such forms by the re-writing thereof.
- (ii) the policy of all Goodman plants engaged in the deboning of sides of beef for Intervention purposes to deliver to the Intervention Agency only 68%, or slightly in excess thereof, and to retain as Company stock any meat achieved as a result of such deboning in excess of such percentage.
- (iii) the limited use of bogus stamps to alter the classification of animal, and
- (iv) the switching of carcasses and the substitution of inferior grades of animals for animals with the appropriate grade for intervention purposes.

With the exception of (ii) above, the above abuses were limited. The evidence with regard thereto is set forth in this Report and is not such as to establish that the said practices were widespread throughout all the factories or were practiced at all times and were known to or authorised by the management of the Group as distinct from the Plant Managers of the plants concerned.

It is only right that it should be emphasised by the Tribunal that for the reasons outlined in this Report the finding by the Tribunal that the Goodman Companies are obliged to place in storage all meat achieved as a result of deboning for intervention other than fat, bone and 'certain small trimmings' is strongly contested by the Goodman Companies who maintained that by virtue of the terms of the deboning contract and the practice in the trade that they are entitled to retain any yield obtained by them in excess of 68% and to transfer such additional yield to its own stock.

The abuses and malpractice's which occurred in Rathkeale and which have been outlined in this Report constitute serious offences and an abuse of the Intervention system but the Tribunal has held that there is no evidence to suggest that the AIBP management were aware of the fraudulent activities being carried out by management of the Plant at Rathkeale and the records furnished weekly to AIBP management at Ravensdale did not disclose such offences. The contents of the weekly returns submitted to management in accordance with established procedures did not contain all the material shown on the daily Costing Sheets which would have given all necessary information.

While the evidence before this Tribunal has established many irregularities and malpractices as outlined in this Report, it has not been established that they were carried on in all plants or with the knowledge of Mr Laurence Goodman and the management of the Group but they must accept responsibility therefor for failing to exercise effective control

and supervision of the personnel employed by them and ensuring compliance with the requirements of all relevant regulations applicable where public funds are concerned. The Tribunal has already dealt with the allegation with regard to tax evasion in the course of this Report and is satisfied that it was practiced in all plants with the knowledge of the management of the Group and the allegation in respect of such practices have been fully substantiated.

There has not been established any basis for the allegation made in the ITV programme that Mr Larry Goodman and his companies had 'the right connections at the right places that could basically control any investigation that would be put in place'. There is no evidence to suggest that any investigation carried out by any of the relevant authorities including the Department of Agriculture, the Revenue Commissioners, the Customs and Excise authorities and the Garda Siochana were at any time or in anyway controlled or sought to be controlled by any "connections", political or otherwise. Indeed, all the evidence is to the contrary.

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CHAPTER TWENTY-FOUR

Other Companies

The allegations made on the ITV programme and made in Dáil Eireann, (other than one allegation made by Deputy Desmond) related to the Goodman Group of Companies. The Tribunal considered it necessary to inquire into the activities of the other companies involved in the beef processing industry including the registered cold stores to ascertain whether or not there existed any illegal activities fraud or malpractice in or in connection with the beef processing industry in these companies.

The Tribunal with the assistance of the Department of Agriculture and Food prepared a list of those companies believed to be engaged in the beef processing industry. The Tribunal wrote to those companies on the 27th of June 1991 in the following terms:-

"Dear Sirs,

The Government of Ireland by Resolution passed by Dáil Eireann on the 24th day of May, 1991 and by Seanad Eireann on the 29th day of May, 1991, established a Tribunal of Inquiry, which Tribunal of Inquiry was appointed by Warrant of the Minister for Agriculture and Food dated the 31st day of May, 1991.

The Terms of Reference of the Tribunal are as follows:-

1. To inquire into the following definite matters of urgent public importance:
 1. Allegations regarding illegal activities, fraud and malpractice in and in connection with the beef processing industry made or referred to (a) in Dáil Eireann and (b) in a television programme transmitted by ITV on May 13th, 1991.
 2. Any matters connected with or relevant to the matters aforesaid which the Tribunal considers it necessary to investigate in

connection with its inquiries into the matters mentioned at 1. above.

2. To make such recommendations (if any) as the Tribunal having regard to its findings thinks proper.

The Tribunal now requests that you immediately send to the Tribunal, at the above address, all material documentary or otherwise in your possession relevant to the matters referred to in the Terms of Reference. Furthermore, the Tribunal requests that you furnish the names and addresses of all persons who are able to assist the Inquiry in relation to the matters referred to above.

We would appreciate an early reply.

Yours faithfully

Mr Justice Liam Hamilton
President of the High Court
Sole Member of the Tribunal of Inquiry"

At the same time the Tribunal sought to obtain a list of employees employed in those companies and in its material terms requested as follows:

"The Tribunal would appreciate if you would furnish it with a list of names and addresses of all your staff to include the full-time, part-time staff as well as sub-contractors.

The Tribunal would appreciate an early reply."

The above correspondence was sent to the following 53 companies.

- | | | | |
|-----|--------------------------------------|-----|----------------------------------|
| 1. | Ashbourne Meats Processors Ltd | 27. | Honeyclover Limited |
| 2. | Arax (Jamestown) Ltd | 28. | IMP Limited |
| 3. | Agra Trading Ltd | 29. | Heritage Foods Limited |
| 4. | Blanchvac Ltd | 30. | Irish Casings Limited |
| 5. | Ballywalter Ltd | 31. | Heyer and Sinnat Ltd |
| 6. | Baltinglass Meats Ltd | 32. | Ox-Fleischandelgesellschafts Ltd |
| 7. | Barford Meats Ltd | 33. | Slaney Meats |
| 8. | C.H. Foods Ltd | 34. | Western Meat Producers Ltd |
| 9. | Colso Cold Stores | 35. | N.W.L. |
| 10. | Continental Beef Packers Ltd | 36. | Nordic Cold Store Limited |
| 11. | Dawn Meats | 37. | Q.K. Cold Stores Ltd |
| 12. | D.J.S. / Doherty Meats Carrigans Ltd | 38. | Norish PLC |
| 13. | Dehymeats Limited | 39. | Michael Purcell Meats Ltd |
| 14. | Eurowest Limited | 40. | Redways Ltd |
| 15. | Freezomatic Ltd | 41. | Purcell Foods Ltd |
| 16. | Avrich T/a Freshland Foods Ltd | 42. | Master Meats / Classic Meats Ltd |
| 17. | Goldstar Meats Limited | 43. | Cloon Foods Ltd |
| 18. | Goudhurst Ltd and Hampton Meats | 44. | UMP / Halal Meats Ltd |
| 19. | Kildare Chilling Limited | 45. | Tara Meats Ltd |
| 20. | Kepak Limited | 46. | Rangeland Meats Ltd |
| 21. | Liffey Meats Limited | 47. | Meadow Meats Ltd |
| 22. | KMP Co-op. (Midleton) Ltd | 48. | Tunney Meats Ltd |
| 23. | Kerry Co-op Cold store | 50. | Taher Meats Ltd |
| 24. | Lixsted Ltd | 51. | Autozero / Tallaght Cold Store |
| 26. | Hibernia Meats Limited | 52. | Horgan Meats Ltd |
| | | 53. | Transfreeze Ltd |

In view of the evidence which had been adduced before the Tribunal in relation to the allegations made involving the Goodman Group of companies and the matter referred to therein, the Tribunal caused the following letter to be sent on the 8th day of April 1993 to all the other companies engaged in the beef processing industry.

"8 April 1993

Dear Sirs

Re: Tribunal of Inquiry - Beef Processing Industry

The Government of Ireland by Resolution passed by Dail Eireann on the 24th day of May, 1991 and by Seanad Eireann on the 29th day of May, 1991, established a Tribunal of Inquiry, which Tribunal of Inquiry was appointed by Warrant of the Minister for Agriculture and Food dated the 31st day of May, 1991.

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 2. Any matters connected with or relevant to the matters aforesaid which the Tribunal considers it necessary to investigate in connection with its inquiries into the matters mentioned at 1. above.
2. To make such recommendations (if any) as the Tribunal having regard to its findings thinks proper.

The Tribunal, pursuant to its inquiries into its Terms of Reference and since its appointment has been concentrating on the main beef processor in the industry. The Tribunal is now directing its inquiries to other processors who are important in the industry but may not have as much of a share of the market.

The Tribunal requests the following information from you, concerning the company and request that you note that such information may well be required to be given in evidence to this Tribunal.

1. The nature of the business operated by your company:
 - (a) is it solely in the cattle business
 - (b) as such, is it involved in:
 - (i) commercial
 - (ii) intervention
 - (iii) exports
2. In respect of premises does it have?:-
 - (a) its own slaughter house;
 - (b) its own deboning hall
 - (c) its own cold store
3. If it has none of the above in general:
 - (a) where does it slaughter its beef?
 - (b) where does it debone it? and
 - (c) whose cold store does it use?

4. In respect of employees:-
 - (a) how many employees have you?
 - (b) do you engage sub-contractors?
 - (c) if so, for what purpose?
 - (d) how do you pay your employees?
 - (f) do you pay all PAYE, PRSI?
5. Are there any other bonuses or payments made to employees which are not subject to PAYE or PRSI?
6. For how long has your company been in business?
7. Have you taken over any other business' connected with the beef processing industry?.
8. In respect of Intervention beef, on the assumption that your firm debones it, please indicate:-
 - (a) what records are available in respect of deboning operations?
 - (b) make available to the Tribunal all daily job costing documentation;
 - (c) make available all weekly job costing documentation;
 - (e) show all records kept by the company of beef above the 68% kept and processed by the company for its own purposes in respect of the years 1987 to-date.
9. In respect of intervention deboning indicate all returns made by the company to the Department of Agriculture & Food on the 1st of January 1987 to-date.
10. If the company sells to Third Countries please indicate:-
 - (a) all sales to Third Countries from the 1st of January 1986 to-date.
 - (b) in respect of such export all refunds claimed and paid;
 - (c) in respect of such exports, whether and how much, of such exports was intervention;
 - (f) in respect of such exports to each country how much was beef slaughtered and processed within the 26 counties
 - (g) beef slaughtered and processed within the six counties;
 - (h) beef slaughtered and processed outside of either of the above;
 - (i) indicate whether such beef not slaughtered within Ireland was English, European or non-European.
11. In respect of beef exported by the company, when does the company purchase beef from intervention for export?

12. In respect of any beef exported in what boxes does the beef be exported?.
13. What markings are put on the boxes by the company?.
14. What markings are requested by the customer?.
15. What facilities does the company have for re-boxing?.
16. What proportion of re-boxing takes place without supervision?.
17. What proportion of re-labelling takes place without supervision?.
18. In respect of stamps, apart from intervention grading stamps:-
 - (a) what other stamps are used by the company?
 - (b) what stamps are provided by customers for use by the company?
 - (c) what customers use their own stamps for beef?

The Tribunal appreciates that there is a large amount of information sought in relation to the above but requests such information be made available immediately.

The Tribunal intends resuming its public hearings on the 11th of May, next and will be writing, after the Easter break, to indicate the order and probable time when your company will be required to give evidence to the Tribunal.

The company should note that the Tribunal may request a visit to your companies premises.

The company should note that the Tribunal is also requesting files from the Department of Agriculture and other State Authorities concerning any irregularities known to them concerning the company and when and if furnished with such files will communicate further with the company concerning these matters.

The Tribunal would appreciate an early response and thanks you for your co-operation in anticipation.

Yours faithfully

Mr Justice Liam Hamilton
President of the High Court
Sole Member of the Tribunal of Inquiry

The Tribunal obtained the various lists of employees of the companies to whom it had written requesting such information and on the 30th of April 1993 the Tribunal wrote to each of those employees in the following terms:

"30th April 1993

Re: Tribunal of Inquiry - Beef Processing Industry

Dear Sir

The Government of Ireland by Resolution passed by Dail Eireann on the 24th day of May, 1991 and by Seanad Eireann on the 29th day of May, 1991, established a Tribunal of Inquiry, which Tribunal of Inquiry was appointed by Warrant of the Minister for Agriculture and Food dated the 31st day of May, 1991.

The Terms of Reference of the Tribunal are as follows:-

1. To inquire into the following definite matters of urgent public importance:
 1. Allegations regarding illegal activities, fraud and malpractice in and in connection with the beef processing industry made or referred to (a) in Dail Eireann and (b) in a television programme transmitted by ITV on May 13th, 1991.
 2. Any matters connected with or relevant to the matters aforesaid which the Tribunal considers it necessary to investigate in connection with its inquiries into the matters mentioned at 1. above.
2. To make such recommendations (if any) as the Tribunal having regard to its findings thinks proper.

Without being exhaustive and in general terms the following matters are matters which are forming the basis of the inquiries being made by the Tribunal of Inquiry.

- (a) Irregularities into the meat processing business.
- (b) Method of payment of employees.
- (c) Non disclosure of payment of employees.

- (d) Whether contract of services exist between any meat company and the employee.

The Tribunal has become aware that you are/were an employee of a meat processing firm and that accordingly you may/may not be in a position to give evidence to the Tribunal having regard to the Terms of Reference.

The Tribunal would appreciate if you would make available to it any documentary or other material or any evidence by way of statements in relation to the matter referred to above and/or the Terms of Reference of the Tribunal.

The Tribunal wishes to inform you that any statement that you wish to make may be made either by yourself or with the assistance of a solicitor or in such other way as you might wish to make it.

The Tribunal would appreciate an early reply at this time.

Yours faithfully,

Mr Justice Liam Hamilton,
President of the High Court,
Sole Member of the Tribunal of Inquiry.

The contents of these letters indicate the nature of the inquiries made by the Tribunal.

As part of its inquiries, the Tribunal also wrote to the Veterinary Inspectors and Agricultural staff employed in each of the plants operated by the companies identified as carrying on business in the beef processing industry. In essence the Tribunal sought from these and received, from these persons, statements setting out any irregularities, fraud or malpractice which they knew or were aware had been carried on in the company or companies to which they were attached. The reply from the Veterinary and Agricultural staff formed the basis of evidence subsequently given to the inquiry of irregularities in the beef processing industry.

The Tribunal received, from the Department of Agriculture and Food, files in respect of 47 companies containing particulars of irregularities reported to it and upon which action had been taken by them. These files related to the following companies:-

Agra Meat Packers Ltd.	Kepak Ltd
Anglo Irish Beef Processors	Kildare Chilling Co. Ltd.
Arax Jamestown	KMP
Ashbourne Meats Processors Ltd.	Liffey Meats
Autozero Ltd	Lyons & Co.
Avrich Ltd	Master Meats Packers Ltd.
Ballywalter Meats Ltd	Meade Lonsdale
Baltinglass Meats Ltd	Meadow Meats
Blanchvac Ltd	Nenagh Chilled Meats Ltd
Cahir Meat Packers	NWL
Clover Meats	OxFleischandels GMBH
Continental Beef Packers	Purcell Exports Ltd
Dawn Meats Ltd	Rangeland Meats
DJS Meats	Sallyview Estates Ltd
Doherty, Carrigans	Shannon Meats
Eurowest Foods	Sinnat Ltd
Freezomatic Cold Store	Slaney Meats
Gatehill Traders	Taher Meats Ltd
Goudhurst Ltd	Tara Meats Ltd
Heritage Foods	Transfree Ltd
Heyer Meats	Tunney Meats
Hibernia Meats	UMP/Halal
International Ltd	Western Dromod
Horgan Meats	
IMP	

In addition the Tribunal wrote to the various State Authorities and in particular the Department of Agriculture, the Department of Industry and Commerce, the Revenue Commissioners and the Central Statistics Office for information relating to the beef processing industry in the following terms:-

"11th August 1992

Secretary
Office of the Revenue Commissioners
Dublin Castle
Dublin 2

RE: Tribunal of Inquiry - Beef Processing Industry

Dear Secretary

The Tribunal is trying to obtain certain information which is basically statistical in connection with the beef processing industry and seeks your assistance insofar as your Department may be able to assist in supplying the information listed hereunder.

1. National Herd

The Tribunal would appreciate if you would make available to it in respect of each of the above years:-

- (a) The size of the national herd.
- (b) Differentiate between the different types of cattle making up the national herd.
- (c) In particular identify the numbers of live animals (prime steers) available for export.

2. Slaughter

- (a) Identify the number of animals that were slaughtered in each year referred to above.
- (b) Identify the different types of animals that were slaughtered in each year referred to above, particularly identifying the number of prime steers slaughtered.
- (c) Advise whether monthly figures are available.
- (d) Identify the number of licensed slaughter houses together with the ownership in the twenty six counties.
- (e) Where possible identify the number of animals slaughtered at each licensed slaughter house.

3. Cattle prices

- (a) Supply monthly statistics on cattle prices for the years referred to above.
- (b) If possible supply similar prices for the UK, France, Germany and Brazil.

4. Intervention

- (a) In respect of each beef processing trader indicate on a yearly/monthly basis the amount of beef put into intervention by each trader/slaughterer.
- (b) Indicate the price paid to the trader/slaughterer for the beef put into intervention.
- (c) Indicate the amount of beef put into APS by each trader.
- (d) Indicate the amount paid to each trader for the beef put into APS by him.
- (e) Identify the traders that obtained a payment by reason of their facilities/storage being available for APS from either the Department or the EEC.

- (f) Indicate the amounts paid to the traders for their facilities/storage being available for intervention from either the Department/EEC.
- (g) In respect of each trader identify the amount purchased by him from intervention together with the price paid by him for such amounts.
- (h) If possible identify which portion of beef sold out of intervention would be subject to export refund, if claimed.
- (i) Indicate the amount of export refund paid to each trader for each year.
- (j) In respect of each year indicate the number of tenderings in respect of intervention sales would be held.
- (I) Indicate the total amount sold into intervention by each trader in the years 1984 to 1991.
- (m) Indicate the amount bought out of intervention by each trader in the years 1984 to 1991.

5. **Re Iraq**

- (a) In respect of Iraq identify the total market available to world beef processors in the years 1984 to 1991.
- (b) Where possible identify which countries supplied the beef to Iraq during the various years.
- (c) In respect of Ireland identify the traders that supplied Iraq with beef in the various years.
- (d) In respect of Irish traders indicate, where known, the price obtained by each Irish trader.
- (e) In respect of Irish traders indicate the amount of export refunds paid to each of them.
- (f) In respect of Irish traders indicate the amount of export credit insurance granted to each of them.
- (g) In respect of Irish traders indicate the amount of guarantees claimed or paid to each Irish trader.

- (h) In respect of Irish traders indicate the amount of export sales relief claimed by each of them and in respect of each country.

6. In respect of the following countries:-

Morocco

Iran

Libya

Syria

Egypt

Russia

Supply similar information.

The Tribunal appreciates that the above information being sought may not be in the hands of any one Department and is accordingly sending this letter to the Department of Agriculture and Food, Department of Industry and Commerce, the Revenue Commissioners and the Central Statistics Office.

The Tribunal would appreciate in respect of each Department, if they would answer all information where possible, or such information as is within their power or procurement. It may well be that other questions will follow from the information supplied and the Tribunal would therefore appreciate an early response to enable it to consider and process the replies.

The Tribunal looks forward to hearing from you and thanks you for your co-operation in anticipation.

Yours faithfully,

Christina Loughlin
Solicitor to the Tribunal of Inquiry"

Arising from the above letter and also from other correspondence between the Tribunal and the Department of Agriculture and Food the Tribunal obtained inter alia:-

- 1) Particulars of yields achieved by the companies engaged in Intervention Deboning;
- 2) Results of defatting analysis, carried out by Department Officials;

- 3) Particulars of payments by way of Export Refunds to each of the companies between 1984 to 1990 when available;
- 4) Particulars of the export of beef by each of the companies and the destination to which the beef was exported together with the status of the beef for the years 1984 - 1990 where applicable;
- (5) Particulars of purchases from intervention by each of the companies from 1984 to 1991 where applicable;
- 6) Particulars of the APS Scheme for 1984 to 1989, giving particulars of the companies involved and the amount, the tonnage, contracted and the aid paid to each individual company.
- (7) Particulars of sales from Intervention to each individual company from 1987 to 1989 inclusive where applicable.

As a result of receiving this information the Tribunal prepared a book of documents, which was served on each individual company which involved the preparation and service of approximately 53 Books of Documents.

The Tribunal heard oral evidence from the following 46 companies:-

Agra Trading Ltd	Liffey Meats Ltd
Arax (Jamestown)	Master Meats Ltd / Classic Meats Ltd
Ashbourne Meat Processors Ltd	Meadow Meats Ltd
Autozero Ltd / Tallaght Cold Stores Ltd	Nordic Cold Stores Ltd
Avrich t/a Freshland Foods Ltd	Norish Plc
Ballywalter Ltd	NWL
Baltinglass Meats Ltd	OxFleischandels GMBH
Barford Meats Ltd	Purcell Foods Ltd
Blanchvac Ltd	Michael Purcell Meats Ltd
CH Foods Ltd	Q.K. Cold Store Ltd
Cloon Foods Ltd	Rangeland Meats Ltd
Continental Beef Packers Ltd	Slaney Meats Ltd
DJS Meats Ltd	Taher Meats Ltd
Doherty's (Carrigans) Ltd	Tara Meats Ltd
Eurowest Ltd	Transfreeze Ltd
Freezomatic Ltd	Tunney Meats Ltd
Goudhurst Ltd / Hampton Meats Ltd.	United Meat Packers Ltd / Halal Meats Ltd.
Hibernia Meats Ltd	Western Meat Producers Ltd.
Honey Clover Ltd	Heyer / Sinnat Ltd
Horgan Meats Ltd	Lixstead Ltd
Irish Meat Packers	Dawn Meats Ltd
Kepak Ltd	
Kildare Chilling Ltd	
KMP Co-op. (Midleton) Ltd	

While the Tribunal received and considered the files in respect of the 47 companies already referred to and heard oral evidence in respect of the companies listed above, it is relevant to this Report to point out that the evidence disclosed that in 1990 the market share of companies engaged in the beef processing industry was as follows:

COMPANY	MARKET SHARE 1990
AIBP	28.9
United Meat Packers	12.8
Kepak	7.3
Classic	7.1
Meadow Meats	6.5
Liffey Meats	6.4
Kildare Chilling	5.2
Agra	4.8
Hibernia	4.4
Dawn	4.3
IMP	NO MARKET SHARE FOR 1990
DJS (Tallaght)	
Horgan	

Much of the evidence in the case of the companies from whom evidence was heard, related to (minor) irregularities and minor infringements of regulations discovered by the Department of Agriculture and dealt with by them whether by rejection of meat, suspension of boning operations, by fine or by warnings.

Ms Bríd Cannon an Assistant Principal Officer in the Department of Agriculture and Food produced a table showing the number of forfeited recoveries and financial penalties imposed by the Department during the years 1981-1991 which were generally in respect of breaches of regulations which caused no harm but required financial correction.

This table differentiates between Beef Refunds and Beef APS and is shown overleaf.

TABLE 1
Forfeitures/Recoveries 1981 - 1990

	BEEF REFUNDS		BEEF APS	
	No. of cases	Amount (£)	No. of cases	Amount (£)
1981	7	276,732	-	
1982	9	101,013	n.a.	16,958
1983	n.a.	n.a.	n.a.	867
1984	10	439,682	1	1,425
1985	14	288,526	34	16,068
1986	47	184,908	68	41,870
1987	65	963,476	115	643,513
1988	87	832,342	80	352,541
1989	68	1,743,039	135	486,359
1990	62	2,794,816	158	165,961

In addition Ms Cannon produced a Table with regard to irregularities reported to the EEC in accordance with the provisions of Regulation 283/72 and gave evidence with regard thereto.

This table shows the name of the Company, the nature of the irregularity, the period of the irregularity, the estimated amount involved, the present position with regard thereto and is shown overleaf as follows:-

TABLE 11
IRREGULARITIES REPORTED TO EC UNDER REGULATION 283/72
ARTICLE 3 REPORTS IN PERIOD 1980 - 1991 BEEF SECTION

No. (year)	Company	Nature of Irregularity	Period of Irregularity	Est. Amount involved including regulatory penalty where appropriate IRE	Present Position
81	Prinde Ltd Dublin	Non payment of UK MCA on veal carcasses exported to UK	November 1974 / October 1975	3,173.29	It proved impossible to recover amount. Amount met by the E. Commission
81	Co. Registered in Isle of Man	Non payment of MCA on beef exported from Ireland.	July 1975 / March 1976	75,857.87	It proved impossible to recover amount. Amount met by the E. Commission
81	Kildare Chilling Co. Ltd.,	Boxed beef and offals misdescribed as offals to avoid payment of UK MCA.	November / February 1981	92,697.49	£92,697.49 recovered from trader. Case closed.
82	Shannon Meats Ltd., Rathkeale Co. Limerick.	Understatement of number of beef hindquarters in APS contract.	November / December 1981	(No. APS paid)	Security of £16,958.25 forfeited by trader.
83	Dublin Meat Packers Ltd Cloghran Co. Dublin	Diversion of beef exported to Lebannon possible use of false customs stamps.	April 1982 / May 1983		Case submitted to Gardai for investigation. No prosecution resulted.
83	DJS Meats Ltd. Cookstown Industrial Estate, Tallaght, Co. Dublin.	The plant deboning intervention beef failed to place in final store all yield produced from their deboning operations	April 1982 / March 1983	24,032.15	Amount in Full recovered from trader. Case Closed
84	Clover Meats Ltd., (no longer trading)	Failure to place in store full yield of beef produced from deboning of intervention beef	January 1983 / July 1993	40,906.80	Amount recovered on 7/2/85. Case closed.
85	Cahir Meat Packers Ltd.,	Use of forged South African Stamps to validate export documentation in order to claim Export Refunds	May 1983 / October 1983	163,000.00 (Not paid to trader)	Case heard in Dublin Circuit Criminal Court in Sept. 1987. fine of £8,000 and two year suspended sentence on Norbert Quinn. Manager of the plant who was prosecuted in a personal capacity. Case closed

TABLE 11
IRREGULARITIES REPORTED TO EC UNDER REGULATION 283/72
ARTICLE 3 REPORTS IN PERIOD 1980 - 1991 BEEF SECTION

No. (year)	Company	Nature of Irregularity	Period of Irregularity	Est. Amount involved including regulatory penalty where appropriate IR£	Present Position
85	IMP Ltd., Leixlip and Midleton (no longer trading)	Beef originally imported into Egypt but not for home use - and subsequently exported to Trinidad. Possible use of forged Egyptian import document.	April 1985 - May 1985	943,405.60	Case referred to the Gardia for investigation. Criminal proceeding not pursued. £775,000 recovered from company; balance is secured and will be subject of force majeure application.
1/87	Dawn Meats Ltd. Cahir Meats Ltd., CH Food Ltd. Kildare Chilling Co. Ltd. Slaney Meats (Int) Ltd. IMP Ltd. (Leixlip and Midleton) (no longer trading). Rangeland Meats Ltd.	Export refunds claimed on consignments of beef rejected subsequently on entry to USA and Canada, a number of these consignments were re-exported to the Community falsely described.	1982 / 1985	72,234.48 121,594.75 150,133.06 497,035.11 367,785.99 261,428.75	Civil action against five of the companies involved is at an advanced stage. Amount owed by IMP recovered during the winding up of the company. Outstanding securities have also been forfeited in respect of two of the companies. Of the £1.47m. involved a total of £784,103 has been recovered to date.
2/87	AIBP Ltd (Waterford and Ballymun.)	Production records of beef deboned under certain APS contracts overstated. Export refund declaration overstated.	September 1986/ February 1987	1,100.00	Amount recovered. Case referred to Gardai for investigation.
88	AIBP Ltd. Waterford	Attempted use of false intervention. Stamps in order to place ineligible carcasses into intervention.	October 1987	-----	Case referred to Gardai for investigation who directed that no further action be taken. Case closed.

TABLE 11
IRREGULARITIES REPORTED TO EC UNDER REGULATION 283/72
ARTICLE 3 REPORTS IN PERIOD 1980 - 1991 BEEF SECTION

No. (year)	Company	Nature of Irregularity	Period of Irregularity	Est. Amount involved including regulatory penalty where appropriate IR£	Present Position
88	Master Meat Packers Ltd. Clonmel (No. longer trading)	Replacement of carcase classification labels by labels bearing false information and slaughter line weights incorrectly recorded by factory operative.	September 1987	-----	Case referred to Gardai for investigation who directed that no further action be taken. Case closed
3/88	AIBP Ltd., Ballymun.	Classification labels taken from Steer Carcases and transferred to bull carcases in an attempt to place ineligible carcases into intervention.	December 1987	-----	Case referred to Gardai for investigation who directed that no further action be taken. Case closed.
4/88	Horgan Meats Ltd., (no longer trading)	Diversion to Zimbabwe of beef exported to South Africa	November 1985 / July 1986	462,00	Papers being finalised for issue of proceedings for recovery of amounts paid.
5/88	DJS Meats Ltd.	Diversion to Zimbabwe and Zaire of beef exported to South Africa.	November 1985 - July 1985	462,00	Papers being finalised for issue of proceedings for recovery of amount paid.
5/88	Dawn Meats Ltd.	Diversion to Zimbabwe and Zaire of beef exported to South Africa.	1985 - 1986	1,090,000	Ditto
6/88	Dawn Meats Ltd.	Diversion to Zimbabwe of beef exported to South Africa	1986	328,000	ditto
7/88	Heyer Meats Ltd.	Diversion to Zimbabwe of beef exported to South Africa	1985 - 1986	113,000	ditto
8/88	Rangeland Meats Ltd.	Diversion to Zimbabwe, Zaire and Swaziland of beef exported to South Africa.	1985 - 1986	113,000	ditto

TABLE 11
IRREGULARITIES REPORTED TO EC UNDER REGULATION 283/72
ARTICLE 3 REPORTS IN PERIOD 1980 - 1991 BEEF SECTION

No. (year)	Company	Nature of Irregularity	Period of Irregularity	Est. Amount involved including regulatory penalty where appropriate IR£	Present Position
9/88	Gatehill Traders Ltd.	Diversion to Zaire of beef exported to South Africa	1986	—	ditto
16/88	Transfreeze Ltd.	Unauthorised removal from Cold Store of boxes of intervention beef	October 1988 - December 1988	45,300	Case referred to Gardai for investigation. Amount recovered from trader.
5/89	United Meat Packers (Exports) Ltd.	Inclusion of ineligible pieces in beef bonded under APS and absence of individual wrapping for export refund entitlement.	September 1988 - December 1988	1,400,000	Demands issued on 17.5.91 for repayment of monies. Company has applied for injunction to restrain us from going to guarantors. PPS referred to CSSO for consideration of further proceedings.
6/89	Agra Trading Ltd.	Ditto	September 1988 - December 1988	529,000	Monies recovered. Papers referred to CSSO for consideration of further proceedings.
7/89	Hibernia Meats (Int) Ltd.	Ditto	September 1988 - December 1988	15,000,000	As in case no. 5/89
8/89	Taher Meats Ltd. (No longer trading)	Ditto	September 1988 - December 1988	93,000	Demand issued on 17.5.91 for repayment of monies. Papers referred to CSSO as in case 5/89
11/8	Horgan Meats Ltd.	Inflation of weights misdescription of product etc to increase UK MCA payments	March 1986 - August 1988	168,829.90	Amount of irregularity of £32,9898.68 which remains to be collected from trader. Claims to cover this amount have been held.

TABLE 11
IRREGULARITIES REPORTED TO EC UNDER REGULATION 283/72
ARTICLE 3 REPORTS IN PERIOD 1980 - 1991 BEEF SECTION

No. (year)	Company	Nature of Irregularity	Period of Irregularity	Est. Amount involved including regulatory penalty where appropriate IR£	Present Position
15/88	Master Trade (Exports) Ltd Clonmel (C/O Classic Meats)	Incorrect customs declaration of 197 cartons of fresh beef of which 28 cartons were frozen.	August 1988	6,628.82	Monies recovered. Administrative warning issued to trader by Customs authorities.
16/88	Master Trade (Exports) Ltd Clonmel (C/O Classic Meats)	Incorrect customs declaration for quantity of beef produced one day after payment declaration was lodged with Customs.	October 1988	6,991.99	Monies recovered. Administrative warning issued to trader by Customs authorities.
17/89	Master Trade (Exports) Ltd. Clonmel (C/O) Classic Meats).	Quantity of beef produced was less than amount declared on payment declaration etc.	September 1988	8,505.77	Ditto.
1/90	Jenkinson Cold Store	Unauthorised substitution boxes containing offal in place of forequarter cuts of intervention beef.	Yet to be determined	Not yet determined.	
3/90	AIBP	Use of unusual wrapping method in respect of male hindquarter beef produced under Regulation 1964/82	September 1988 - December 1988	90,000	Demands issued on 17/5/91 for recovery of monies. Papers referred to CSSO as in case no 5/89
2/91	Liffey Meats Ltd., Ballyjamesduff, Co. Cavan	Possible Misdeclaration of beef being exported to UK (Monetary Compensatory Amounts)	1987 - 1988	To be determined	-----
3/91	Liffey Meats Ltd., Ballyjamesduff. Co. Cavan	Non individual wrapping of some product, found in routine control check by Customs.	June 1991	To be determined	-----

TABLE 11
IRREGULARITIES REPORTED TO EC UNDER REGULATION 283/72
ARTICLE 3 REPORTS IN PERIOD 1980 - 1991 BEEF SECTION

No. (year)	Company	Nature of Irregularity	Period of Irregularity	Est. Amount involved including regulatory penalty where appropriate IR£	Present Position
4/91	Anglo Irish Beef Processors Ltd., Ravensdale. Co. Louth	Non-individual wrapping of product, found in routine control check by Customs	June 1991	To be determined	-----
5/91	J. Doherty Ltd, Carrigans Co. Donegal.	Possible alteration of intervention production records (Form IB4)	12 April 1991	To be determined	_____

Ms Cannon also produced a Table containing particulars of a number of other cases which though regarded as serious were not reported to the EEC Commission. This table is as follows:-

Other Serious Financial Penalties Imposed 1981 -1990
(Cases not reported as irregularities)

Dawn Meats	1983 - Intervention boning Spec. not complied with	Defective cuts returned to vendors; value recovered (£51,000)
NWL/Hibernia	1984 - Container stolen ex. intervention export	£36,000 in securities forfeit
Tunney	1984 - Intervention spec. not complied with.	Beef returned to company; £31,000 recovered.
AIBP (Barrow)	1984 - Ineligible quarters offered for intervention	Quarters rejected; value (£26,000) recovered.
AIBP Ltd.	1989 - Late lodgement of docs and discrepancies in same - Lebanon	£376,000 in refund securities forfeit.

Kildare Meats	1989 - Dept. not satisfied with docts. lodged re Lebanon	£366,000 in refund securities forfeit
AIBP	1990 - Beef rejected in N.I., returned to Ireland	£800 in MCAs recovered.

This list includes a number of references to cases involving AIBP companies which were specifically dealt with in the Chapters on Waterford/Ballymun, 1986 APS, the 1988 APS and Carousel.

The references to Cases No. 5-8/89 were also dealt with in the chapter on the 1988 APS.

Of particular relevance to the inquiry was the boning yields achieved and returned by the companies engaged in Intervention Boning and as appears from the table produced by Mr Mullen Assistant Principal Officer of the Department of Agriculture these are as follows:-

Average Boneless Yields (1983 - 1991)

FACTORY	1983	1984	1985	1986	1987	1988	1989	1990	1991 (Oct).
Tara Meats (Kilbeggan)	-	-	-	-	68.23	68.39	68.31	68.65	68.46
AIBP Carlow	66.45	67.94	68.10	68.34	68.65	68.38	68.8	68.53	68.47
Master Meats Bandon	-	-	-	-	68.47	68.5	68.48	68.40	68.84
KMP Co-op	-	-	-	69.2	68.79	68.99	68.77	68.79	68.53
Hibernia Athy	-	-	-	69.52	67.76	-	68.29	68.43	68.93
AIBP Waterford	-	-	-	68.25	68.84	68.76	68.56	68.43	68.34
Ashbourne	-	-	-	68.20	68.42	68.16	68.2	68.18	68.34
Hibernia Sallins	-	-	-	68.47	68.43	68.59	-	68.30	70.43
Meadow Meats Ferrybank	-	-	-	-	-	68.59	68.83	68.86	68.31
United	-	-	-	-	-	68.25	68.2	68.14	68.40
Taher	-	-	-	-	-	-	68.65	68.25	69.56
Doherty	66.39	67.35	68.15	68.21	68.19	-	68.82	69.06	68.33
Blanchvac	-	-	-	-	-	-	68.22	68.14	68.78
Baltinglass	-	-	-	-	-	-	69.01	68.32	69.17
Arax Leitrim	-	-	-	-	-	-	-	-	69.05
Kildare	-	-	-	-	-	-	69.39	69.91	68.13
AIBP Longford	-	-	-	-	-	68.16	68.24	68.13	68.49
AIBP Nenagh	-	-	69.24	68.48	68.24	68.24	68.31	68.61	68.66
Shannon Meats Rathkeale	66.31	-	67.72	68.16	68.16	68.27	68.25	68.61	68.31
Master Meats Clonmel	-	-	-	-	-	-	68.61	68.38	68.24
Master Meats Longford	-	-	-	-	-	-	68.5	68.12	68.76
Tara (Tallaght)	66.33	-	68.26	68.05	68.21	68.51	68.36	68.53	68.56
Tunney	-	-	-	-	-	-	68.17	68.30	68.47
Western (Dromod)	66.05	68.01	68.34	68.14	68.18	68.27	68.42	68.37	68.32
Meadow, Rathdowney	-	65.99	-	-	68.01	68.03	68.96	68.30	68.14
AIBP Cahir	-	-	-	-	-	-	68.57	68.10	68.33
Slaney	-	-	-	-	-	-	68.31	68.15	68.31
Halal Ballyhaunis (UMP)	66.07	67.57	68.25	67.98	67.98	68.09	67.88	68.12	68.20
Kepak Clonee	-	-	-	-	68.17	-	68.19	68.10	68.12
Dawn	66.16	66.54	68.11	68.17	68.06	68.24	68.13	68.12	68.10
Rangeland	66.28	67.24	67.87	68.06	68.21	68.14	68.09	68.09	68.32
Halal Sligo (UMP)	-	67.34	68.30	68.26	68.23	-	68.27	67.79	68.11
Liffey	-	-	68.17	68.19	-	68.47	68.21	68.37	68.22
Halal Ballaghaderreen (UMP)	66.21	67.39	-	-	-	68.21	68.4	69.13	68.34
Agra	-	-	-	-	68.34	-	68.35	68.04	68.91
AIBP Dublin	-	-	66.31	68.03	-	68.73	-	-	68.08
Ox Fleisch	-	65.47	67.85	-	68.07	-	-	-	-
Kepak Longford	-	-	-	67.93	-	68.05	67.81	-	-
Eurowest	-	-	-	-	68.4	-	68.4	-	-
Kildare Store	66.12	66.07	68.42	68.30	68.62	68.5	68.77	-	-
Master (Clonmel) Store	-	-	68.25	68.67	68.21	68.42	68.42	-	-
Meadow (Rathdowney) Store	66.02	-	66.67	68.06	68.4	68.03	68.02	-	-
AIBP (Cahir) Store	66.47	67.92	68.16	68.12	68.01	68.48	68.31	-	-
Slaney Store	66.43	68.35	68.31	68.38	68.24	68.35	68.28	-	-
DJS Meats	66.02	67.62	69.97	67.95	68.94	68.28	68.58	-	-
Kepak Store (Clonee)	66.76	68.43	68.22	68.17	68.95	68.1	68.11	-	-
Agra Cold Store	-	-	-	69.20	68.23	68.88	68.27	-	-
KMP Co-op (Clones)	67.17	67.49	68.21	68.32	-	68.11	-	-	-
Horgan	-	67.86	68.34	68.46	68.14	68.21	-	-	-
Goudhurst	-	-	68.38	68.29	68.08	68.42	-	-	-
Ms Lyons	-	68.06	68.00	68.17	-	-	-	-	-
Roscrea	65.56	-	68.08	68.06	-	-	-	-	-
IMP (Middleton)	66.42	67.54	68.22	69.15	-	-	-	-	-
Purcell (Sallins)	66.31	66.55	68.09	68.28	-	-	-	-	-
IMP (Leixlip)	66.36	67.2	68.13	-	-	-	-	-	-
Clonmel Foods	66.51	67.50	-	-	-	-	-	-	-
Clover Meats	66.75	67.15	-	-	-	-	-	-	-
Dublin Meats	66.10	-	-	-	-	-	-	-	-
Premier Meats	66.49	-	-	-	-	-	-	-	-
Western Meats (Cork)	66.98	-	-	-	-	-	-	-	-
Liffey (Sligo)	66.43	-	-	-	-	-	-	-	-

This table is self explanatory and established that, with a number of rare exceptions, the yields returned since 1985 are in the region of 68% / 69%

Under the relevant specifications on the deboning contract, the amount of fat permitted to be retained on forequarter is 10% and on Plate and Flank is 30%.

In this regard the result of extensive tests carried out under Department of Agriculture supervision in 1992 showed the following average results in respect of the undermentioned companies:

FACTORY	FQ%	PF%
Tara Meats Tallaght	10.66	30.15
Baltinglass Meats	9.91	23.72
Eurowest Sallins	10.45	24.20
Hibernia Sallins	8.71	-
Eurowest Athy	9.75	24.47
Hibernia Athy	11.78	27.23
Liffey Meats	9.47	23.84
AIBP Nenagh	8.18	22.75
Western Meats Dromod	11.56	25.63
KMP Middleton	10.17	23.24
UMP Sligo	10.40	26.79
UMP Ballaghaderreen	9.93	28.96
Meadow Meats Waterford	10.77	25.94
Meadow Meats Clones	11.27	21.28
Tunney Meats Clones	12.79	26.72
Meadow Meats Rathdowney	10.13	25.80
Dawn Foods Carrolls Cross	7.21	19.66
Blanchvac Tallaght	12.30	17.28
Ashbourne Meats	11.57	27.12
Master Meats Clonmel	10.00	25.63
Kildare Chilling	10.63	21.38
Continental Meats	12.18	27.16
Oxfleisch	7.99	20.11
Freshland Meats	10.13	20.96
Agra Meats Cork	10.39	26.90
Rangeland Meats	11.68	28.48
Kepak Clonee	9.99	25.57
AIBP Cahir	7.01	24.64
Slaney	9.21	17.37
UMP Charleville	14.54	24.31
UMP Ballyhaunis	13.28	24.01
Tara Meats Kilbeggan	16.89	29.72
Kepak Ballymahon	13.08	33.69
Master Meats Ballymahon	16.84	32.18
Master Meats Bandon	13.97	25.46
AIBP Rathkeale	9.97	25.18
AIBP Dublin	6.30	23.13
AIBP Waterford	10.14	20.10
AIBP Longford	10.08	24.68

The table showing the results of extensive tests carried out under Department of Agriculture supervision in 1992 is of considerable importance particularly the column thereof which shows the % of fat left on the forequarters.

The permitted level under the relevant regulations is 10% and while amounts in excess of 10% and below 12% may be due to careless and negligent boning or the quality of the carcase, any percentage in excess of 12% is indicative of harvesting or misappropriation of beef which should have gone into intervention though not conclusive of that fact, provided that the number of cartons examined was sufficient to establish a fair average.

The companies which exceeded 12% fat were:-

Blanchvac Tallaght	12.30%
Continental Meats	12.18%
Tunney Meats	12.79%
UMP Charleville	14.54%
Tara Meats Kilbeggan	16.89%
Kepak Ballymahon	13.08%
Master Meats Ballymahon	16.84%
Master Meats Bandon	13.97%

The main evidence suggesting illegal activities, fraud or malpractice, available and adduced before the Tribunal was the evidence contained in the files submitted by the Department of Agriculture, Customs & Excise, the Veterinary and Agricultural staff, the Revenue Commissioners, together with the oral evidence of the officials from those respective Departments and the evidence of some employees and former employees connected with these companies.

All these irregularities were dealt with as considered appropriate by the Department of Agricultural and where necessary were reported to the EC Commission.

The records of each company, including intervention records, APS records, and Export Refund records, were examined regularly by the Audit Section of the Department of Agriculture which reported on and investigated discrepancies discovered during such examinations and made recommendations in regard thereto.

It is on the basis of the above that the Tribunal conducted its inquiries into those companies involved in the beef processing industry other than the Goodman International Group, and the Tribunal considers it appropriate that it should report on each of the companies from whom it heard evidence.

AIDS TO PRIVATE STORAGE SCHEME

The Tribunal, as one of the matters which it enquired into and obtained information from the Department of Agriculture concerned the details of the Aids to Private Storage Scheme between the years 1984 to 1989. The Tribunal here, sets out the details of those schemes, the companies involved, the tonnage contracted for and the aid paid as follows:

1984 APS SCHEME (2267/84)

CONTRACTOR	CONTRACTED TONNAGE	BONE-IN STORED	BONELESS STORED	TOTAL STORED	AID PAID
1. Anglo	22,691	5,909	11,706	17,615	£7,558,267.15
2. Purcells	15,166	9,731	2,186	11,917	£5,839,503.90
3. Hibernia	7,070	397	4,942	5,339	£3,291,857.36
4. Slaney	4,990	-	3,676	3,676	£1,855,208.88
5. Horgans	5,009	-	3,762	3,762	£1,980,287.13
6. Agra	5,001	618	3,625	4,243	£1,972,769.20
7. Kildare	4,516	-	3,248	3,248	£1,581,000.71
8. IMP Cork	2,342	-	1,624	1,624	£ 678,683.28
9. Halal	1,850	-	1,423	1,423	£ 709,988.40
10. IMP Leixlip	1,685	-	1,045	1,045	£ 475,793.98
11. Dawn	970	60	526	586	£ 235,705.12
12. D. Heyer	700	150	448	598	£ 235,705.12
13. DJS	88	-	69	69	£ 28,680.79
14. Shannon	60	-	47	47	£ 20,928.00
15. Tara	60	-	46	46	£ 15,761.98
16. Liffey	20	-	15	15	£ 8,114.12
17. C. Hurvitz	20	-	-	-	
TOTALS	72,288	16,865	38,388	55,253	£20,488,255.20

1985 APS SCHEME (952/85)

CONTRACTOR	CONTRACTED TONNAGE	BONE-IN STORED	BONELESS STORED	TOTAL STORED	AID PAID
1. PURCELL	4,940	966	3,015	3,981	£ 1,767,354.79
2. HIBERNIA	4,511	-	3,425	3,425	£1,707,504.26
3. ANGLO	4,040	1,514	1,905	3,419	£1,276,198.85
4. HORGANS	480	-	356	356	£ 140,901.37
5. SLANEY	282	-	210	210	£ 70,358.58
6. KILDARE	220	-	150	150	£ 44,617.12
7. IMP CORK	200	-	91	91	£ 25,471.66
8. RANGELAND	160	-	123	123	£ 40,134.87
9. AGRA	40	-	29	29	£ 10,850.76
10. CAHIR MEAT PACKERS	40	-	33	33	£ 8,741.32
TOTALS	14,915	2,480	9,337	11,817	£3,092,133.58

1985 APS SCHEME (2223/86)

CONTRACTOR	CONTRACTED TONNAGE	BONE-IN STORED	BONELESS STORED	TOTAL STORED	AID PAID
1. ANGLO	29,008	9,059	14,011	23,070	£8,967,115.98
2. HIBERNIA	14,045	-	10,263	10,263	£5,136,382.80
3. PURCELLS	13,577	7,382	4,200	11,582	£4,401,827.56
4. AGRA	8,074.5	253	5,920	6,173	£2,761,153.66
5. KILDARE	4,480	-	3,314	3,314	£1,465,634.81
6. HORGANS	3,750	-	2,787	2,787	£ 971,558.40
7. SINNAT	2,950	539	1,848	2,387	£1,096,531.18
8. HALAL	1,933	-	1,473	1,473	£ 615,223.26
9. SLANEY	1,640	-	1,189	1,189	£ 489,709.25
10. IMP CORK	610	-	409	409	£ 171,412.31
11. D HEYER	447	-	351	351	£ 205,011.93
12. WALDRON	210	-	164	164	£ 49,579.62
13. DJS	100	-	78	78	£ 24,512.35
14. TUNNEYS	70	70	-	70	£ 34,273.56
15. IMP LEIXLIP	20	-	15	15	£ 5,202.64
TOTALS	80,914.5	17,303	46,022	69,325	£26,395,129.31

1986 APS SCHEME (2651/86)

CONTRACTOR	CONTRACTED TONNAGE	BONE-IN STORED	BONELESS STORED	TOTAL STORED	AID PAID
1. ANGLO	16,397	3,365	8,538	11,903	£4,266,073.74
2. AGRA	10,327	1,798	5,683	7,481	£2,505,153.05
3. HIBERNIA	8,264	582	5,649	6,231	£2,438,185.79
4. KILDARE	7,348	-	5,336	5,336	£1,931,562.38
5. HALAL	6,200	-	4,172	4,172	£1,411,926.63
6. SLANEY	4,303	268	3,085	3,353	£1,057,163.07
7. MASTER	3,620	-	2,992	2,992	£1,076,077.64
8. HORGANS	1,120	-	2,553	2,553	£ 896,302.00
9. SHANNON	965	-	787	787	£ 277,719.47
10. LIFFEY	864	-	527	527	£ 71,273.20
11. DJS	800	-	508	508	£ 159,406.80
12. MEADE LONSDALE	600	-	547	547	£ 241,845.45
13. KEPAK	515	-	480	480	£ 129,631.26
14. D. HEYER	260	150	237	237	£ 64,026.38
15. DAWN	250	-	76	226	£ 79,317.06
16. J. DOHERTY	27	-	163	163	£ 55,297.63
17. PURCELLS			18	18	£ 7,943.42
TOTALS	66,827	6,163	41,351	47,514	£16,670,904.97

1987 APS SCHEME (2437/87)

CONTRACTOR	CONTRACTED TONNAGE	BONE-IN STORED	BONELESS STORED	TOTAL STORED	AID PAID
1. ANGLO	15,859	15,401	12	15,413	£4,285,423.91
2. HIBERNIA	15,622	10,053	2,188	12,241	£4,251,036.83
3. HALAL	10,880	-	7,704	7,704	£3,570,658.56
4. TAHER	10,589	-	7,393	7,393	£3,393,649.25
5. MASTERTRADE	7,295	5,745	872	6,617	£2,201,473.22
6. AGRA	6,367	-	4,342	4,342	£2,029,775.78
7. KILDARE	4,615	-	3,353	3,353	£1,488,593.83
8. K.M.P.	3,420	2,487	632	3,119	£ 962,529.29
9. KEPAK	1,265	-	854	854	£ 337,652.31
10. SLANEY	1,120	89	750	839	£ 346,149.78
11. MEADE LONSDALE	700	-	486	486	£ 273,120.45
12. HORGANS	550	-	309	309	£ 136,793.19
13. DAWN	500	489	-	489	£ 126,261.34
14. RANGELAND	490	-	366	366	£ 119,687.53
15. DJS	230	-	154	155	£ 60,930.37
16. J. DOHERTY'S	120	-	82	82	£ 32,830.11
17. N.W.L.	100	-	74	74	£ 39,302.78
TOTALS	79,722	34,264	29,571	63,835	£23,558,868.53

1988 APS SCHEME (2675/88)

CONTRACTOR	CONTRACTED TONNAGE	BONE-IN STORED	BONELESS STORED	TOTAL STORED	AID PAID
1. ANGLO	42,383	34,065	5,016	39,081	£13,620,244.46
2. AGRA	25,978.5	-	17,973	17,973	£10,605,237.06
3. U.M.P.	19,927	-	14,903	14,903	£8,434,643.19
4. HIBERNIA	18,335	4,658	9,609	14,267	£7,488,198.58
5. TAHER	9,598	-	6,900	6,900	£4,067,900.50
6. KILDARE	7,770	-	5,758	5,758	£3,508,178.93
7. LIFFEY	3,395	-	2,437	2,437	£1,224,700.78
8. SLANEY	2,234	-	1,689	1,689	£ 938,939.87
9. K.M.P.	1,000	-	672	672	£ 395,061.42
10. KEPAK	720	-	528	528	£ 295,061.01
11. DJS	700	-	531	531	£ 302,774.52
12. J. DOHERTY	700	-	543	543	£ 288,396.42
13. MEADOW	210	-	144	144	£ 65,090.33
14. RANGELAND	60	-	45	45	£ 24,620.06
TOTALS	133,010.5	38,723	66,748	105,471	£51,259,604.13

1989 APS SCHEME (2965/89)

CONTRACTOR	CONTRACTED TONNAGE	BONE-IN STORED	BONELESS STORED	TOTAL STORED	AID PAID
1. ANGLO	17,900	10,340	4,750	15,090	£5,576,739.54
2. U.M.P.	11,920	11,664	-	11,664	£5,048,342.60
3. HIBERNIA	9,820	4,940	3,366	8,306	£3,297,500.40
4. AGRA	5,931	-	4,213	4,213	£1,907,043.58
5. SLANEY	5,000	-	3,758	3,758	£1,837,021.16
6. KILDARE	4,600	-	3,384	3,384	£1,777,171.63
7. K.M.P.	4,300	4,193	-	4,193	£1,285,205.17
8. LIFFEY	3,560	-	2,567	2,567	£1,195,124.26
9. DAWN	3,550	2,092	1,045	3,137	£1,282,427.68
10. TUNNEY	3,420	-	2,506	2,566	£1,305,348.16
11. WEDDEL	3,000	-	2,174	2,174	£ 986,285.30
12. TAHER	2,840	883	1,314	2,197	£1,018,344.95
13. KEPAK	2,593	2,099	250	2,349	£ 754,020.11
14. MEADOWN	2,000	-	1,438	1,438	£ 724,166.24
15. RANGELAND	312	-	232	232	£ 110,937.46
16. ASHBOURNE	45	-	33	33	£ 15,503.04
TOTALS	80,791	36,211	31,090	67,301	£27,121,182.10

As pointed out in the chapter of this Report dealing with the 1988 APS scheme, fourteen different companies availed of the scheme; six of such companies between them supplying 2.5% of the contracted production, AIBP supplied 31.9% and the remaining 7 companies supplying between them 65.6% of the contracted production as follows:-

Agra	19.5%
UMP	15.0%
Hibernia	13.8%
Taher	07.2%
Kildare Meats	5.8%
Liffey Meats	02.6%
Slaney Meats	01.7%

These seven companies, together with AIBP and KMP were included in the Sampling Procedure carried out during the course of such investigation and in the case of:-

Slaney Meats and Liffey Meats

- all samples were found to be in full compliance with the regulatory requirements.

KMP and Kildare Meats

- a small number of boxes sampled were found to contain one or two pieces of meat not individually wrapped.

AIBP

- all samples were found to be in full compliance with the regulatory requirements with the exception of a disputed failure to comply with a regulation requiring the individual wrapping of each individual piece of meat.

Serious breaches of regulations with regard to the inclusion of trimmings in the cartons stored and failure to individually wrap pieces of meat were discovered in the cases of:

Agra Trading Ltd
Hibernia Meats Ltd
United Meat Packers Ltd
Taher Meats Ltd

The penalties imposed on each of these companies were £529,817.45, £1,525,748.93, £1,418,148.55 and £96,613.00 respectively.

These four companies had included in the cartons of beef for the 1988 APS scheme trimmings of a similar nature as to those included by Daltina when deboning for the 1986 contract at the AIBP plant in Waterford.

Having regard to the disclosures which resulted from the discoveries made by the Customs and Excise officers in Waterford in 1986/1987 with regard to the inclusion of trimmings and the lessons learnt therefrom, it is surprising that the inclusion of trimmings by these four companies was not detected during the deboning and packaging of the beef prior to being placed in storage but had to wait until an extensive and expensive sampling procedure had to be carried out.

Agra Trading Limited

The evidence to the Tribunal in respect of this company was given by Mr Seamus Fogarty and Mr Maurice Mullen of the Department of Agriculture and Food, Mr Con Healy of the Revenue Commissioners, Mr John Meagher and Mr Owen McCarthy and Mr Denis Mahony of Customs & Excise, Mr John Murray, Veterinary Inspector and James Linnane, Veterinary Inspector, Mr Eugene Regan, Mr Paul Murphy, Directors of Agra Trading Ltd., Mr Michael Behan, ex-Managing Director of Agra Trading Ltd. and Mr Edward Gleeson, ex-General Manager of Agra Trading, Mr Noel Flood, Financial Controller of Agra Trading Limited.

Mr Eugene Regan advised the Tribunal that Agra Trading Ltd., was the trading arm of the Group involved in Third Country Trade or non-EEC Trade. Agra Meat Packers Ltd., deals with the inter-EC trade. Both companies are part of the same group of

companies but have separate management and control. Agra Meat Packers Ltd., operates approved meat export premises under EC Council Directives 64/433 and 77/99 consisting of facilities for slaughtering, deboning together with a cold store, with the EEC No. 329. These premises are also approved for the purposes of EC Directive 88/657. The company Agra Trading Ltd., is exclusively involved in non-EEC trading and the company purchases its product from Intervention and from Agra Meat Packers Ltd., as well as from a wide range of EC approved plants in Ireland to fulfil specific contracts in Third Countries. Agra Meat Packers Ltd., is primarily involved in manufacturing slaughtering and processing of cattle and it also exports exclusively to destinations within the EC. This company would also produce beef for intervention. There are approximately 185 full-time employees working for both companies. The company employs sub-contractors mainly for deboning purposes when the company is extremely busy. The employees are paid subject to a deduction of PAYE and PRSI and the company pays all PAYE and PRSI to the Revenue Commissioners as appropriate. The company has been in existence since 1975. The Department of Agriculture and Food gave evidence to the Tribunal of the intervention deboning yields achieved by the company from 1986 to 1992 as follows:-

Intervention Yields							
	1986	1987	1988	1989	1990	1991	1992
Agra	—	—	—	68.35	68.37	68.34	69.57
Agra Cold Store	69.20	68.94	68.88	68.27	—	—	—

Mr Maurice Mullen of the Department of Agriculture and Food gave evidence of a defatting analysis carried out at the Group's premises at Watergrasshill, Co. Cork on various dates between the 10th April 1991 and the 12th of February 1992 with the following overall results.

OVERALL RESULTS	FQ %	PF %
No. of Boxes Defatted	25	10
No. Overfat	13	3
Average	10.39	26.90%
Range	6.10% - 15.34%	17.74% / 38.39%

The Department sought compensation of £586.38 from the company which was paid. The Department did further defatting analysis of the forequarter product in January of 1993 on two dates, the 10th/11/92 and the 13th/11/92. On both these days the fat level was well within specification being 6.76 percent on the 10th/11/92 and 9.42 percent on the 13th/11/92.

The Tribunal was furnished with details of the exports of beef to Third World Countries for the year 1984 to 1990 and they are as follows:-

Company	Destination	1984 STATUS			1985 STATUS		
		INT	APS	OTHER	INT	APS	OTHER

Agra Trading Limited	Zaire	-	-	259,652.4	-	-	148,480.20
	Iran	-	-	625,556.0	-	-	205,053.00
	South Africa	-	-	5,703.0	-	-	-
	Gabon	-	-	19,296.0	-	-	15,819.70
	Algeria	-	-	10,114.0	-	-	-
	Third Countries	38,059.0	-	-	-	-	-
	U.K. (Provisions)	18,003.0	-	-	-	-	-
	G.B.R.	-	-	85,066.7	-	-	15,452.00
	Egypt	-	584,155.1	3,790,888.6	-	2,824,887.80	90,217.60
	Cyprus	-	-	-	-	12,020.90	-
	West Africa	-	-	-	-	-	41,196.00
	Ivory Coast	-	-	-	-	29,779.50	41,316.90
	Victualling	-	-	-	50,976.0	-	-
Export Refunds Paid		£14,456.187			£N/A		

Company	Destination	1986 STATUS			1987 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Agra Trading Limited	Algeria	-	831,416.90	-	-	-	-
	Egypt	-	2,745,464.34	1,896.90	2,226,152.70	3,515,755.33	1,731,920.66
	Gabon	-	-	19,522.00	-	-	-
	Iran	-	488,391.30	-	-	1,894,743.86	-
	Israel	-	-	133,535.20	-	-	553,969.70
	Russia	-	-	46,039.80	-	-	-
	Zaire	16,025,664.10	-	134,341.87	-	-	-
	Cyprus	-	-	-	-	27,564.14	-
	Gibraltar	-	-	-	13,006.0	-	-
	Malta	-	-	-	56,578.4	-	-
	Canaries	-	-	-	-	19,092.52	-
	South Africa	-	-	-	-	1,535,646.72	-
Export Refunds Paid		£N/A			£21,690,383.4		

Company	Destination	1988 STATUS			1989 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Agra Trading Limited	Canaries	151,737.9	54,059.59	6,119.92	-	366,528.26	-
	Cyprus	205,424.4	253,869.33	13,781.6	-	495,135.59	14,976.22
	Egypt	56,956.0	2,382,685.46	166,981.38	-	7,830,239.71	375,959.90
	Malta	119,574.0	-	13,971.92	-	10,035.40	-
	New Caledonia	-	13,262.38	-	-	-	-
	Saudi Arabia	-	-	1,037.4	-	-	-
	South Africa	46,988.0	930,379.50	362,781.47	-	-	-
	Zaire	-	-	79,868.39	-	-	-
	French Army Victualling	4,228.0	-	-	-	-	-
	Sweden	19,985.0	-	-	-	20,084.12	-
	Finland	-	-	-	-	56,082.22	7,645.30
	Romania	-	-	-	-	187,383.00	574,746.42
	West Germany Victualling	-	-	-	-	-	955,523.10
	UK Victualling	-	-	-	-	-	169,832.70
	Iraq	-	-	-	-	3,029,492.16	-
	Nigeria	-	-	-	-	-	227,245.00
	Algeria	-	-	-	-	2,032.70	486,669.30
	Yugoslavia	-	-	-	-	-	100,265.00
	USSR	-	-	-	-	5,132,077.32	101,295.00
Export Refunds Paid		£19,208,685.29			£25,667,034.22		

Company	Destination	1990 STATUS		
		INT	APS	OTHER
Agra Trading Limited	Israel	-	-	633.10
	Tahiti	-	21,503.15	-
	French Polynesia	-	14,708.60	-
	New Caledonia	-	-	13,459.10
	Gambia	-	13,553.90	13,056.87
	Finland	-	708,937.92	19,720.60
	Iraq	-	45,835.90	-
	Romania	-	6,081.80	-
	Mauritius	-	26,829.50	600,564.90
	Algeria	-	1,876,473.70	-
	Zaire	-	324,310.89	81,798.64
	Saudi Arabia	-	23,650.08	455,293.49
	Cyprus	-	55,702.00	290,341.69
	Canaries	79,542.80	82,351.14	62,166.37
	Gabon	46,977.00	55,084.29	245,011.30
	The Ivory Coast	-	57,241.70	10,495.32
EXPORT REFUNDS PAID		£N/A		

Agra Trading Ltd was one of the companies dealt with during the course of the investigation into the operation of the 1988 APS Scheme and who were obliged to refund the sum of £529,000 by way of penalty.

Mr Seamus Fogarty gave evidence to the Tribunal of irregularities as follows:

- (1) On the 6th day of February 1986, an inspection of the deboning of intervention beef in the boning hall revealed certain defects in the trimming of the fillets with consequent loss in meat yield, knife marks were observed on the striploins and excessive fat was noted on the rump cuts.
- (2) On the 18th of April 1986, a further inspection of intervention deboning revealed defects in the rumps and plate cuts. Other than that, the quality of the deboning was good and the defects pointed out were corrected immediately.
- (3) On the 23rd day of May 1986, an inspection for deboning for intervention was carried out and numerous knife marks were noted on the briskets and the skin was not cut in accordance with intervention specifications.

Complaints were made to the foreman and a subsequent examination disclosed that the standard of deboning had improved.

- (4) Between the 26th day of January and the 15th day of June 1988, it was discovered that a number of primal cuts were missing from intervention deboning production during that period. The number of cuts over this period of nearly 6 months which were missing was 19, and the explanation given, which was accepted by the Department, was that this was due to recording and/or packing error.
- (5) In January 1992 the Classification staff reported that there were some variation in grades on production for the 17th December 1991 which had been loaded out from Freshford on the 17th December 1991 for deboning in Agra and it was noted that 5 carcass numbers had different grades on the IB1s and the IB4s.

Carcass No.	IB1 IB4
651	U4R4
6489	U3R3
6499	U4R4
6492	U3R3
6604	U4R4

The matter was fully investigated by the Departmental staff as they suspected that there had been a substitution of carcasses but as a result of their investigations and the detailed explanation given by the company, the Department was satisfied that the problem arose because of labelling problems and not by a substitution of the carcasses.

- (6) An examination of the intervention stock in store, carried out by the audit team in July 1988 disclosed that 44 boxes of fillets were missing from the intervention store.

The explanation given by the company was that a former employee had been convicted of the theft of 4 boxes of fillets but they could not say if all the losses were attributable to theft.

Arrangements were immediately put in train to install a proper stock control system and the company co-operated with the audit team.

The company paid to the Department the sum of £22,635.73p in respect of the missing boxes and the Department did not store beef in that store again until Autumn of 1990 when they were satisfied that the new system of stock control had been put in place.

Mr Maurice Mullen of the Department of Agriculture and Food gave evidence of Audit Reports which were examinations into aspects of the business conducted by Agra Trading Group. The evidence was in respect of audits carried out in May of 1983, the 3rd and 4th of December 1985 and the 21st and 22nd of January 1986. The 25th of July of 1988 and the 9th of October 1990, the 11th of March, the 13th of March to the 15th of March, 1991 and while problems of varying kinds were disclosed during the course of these audits the evidence also established that all of these matters were remedied in discussions between the Department of Agriculture and the company.

The evidence of Mr Mullen with regard to details of the audit reports in respect of this company was detailed and showed the care and attention given to its investigations by the Audit Team of the Department of Agriculture.

BLANCHVAC LIMITED

The evidence in respect of this company was given to the Tribunal by Mr Kevin Galligan, Senior Agricultural Officer, with the Department of Agriculture and Food, Mr Eugene McGee, Higher Agricultural Officer with Department of Agriculture and Food, Mr Patrick Gregan, Veterinary Surgeon, Mr Maurice Mullen, Department of Agriculture and Food and the Chief Executive of Blanchvac Mr Laurence Montgomery.

The company has been established since 1981, and it owns its own premises at 55 Cookstown Industrial Estate in Tallaght. It is there that the company operates a deboning premises which is an approved meat export premises under EC Council Directive 64/433 and 77/99 and it has the EEC No. 526. The company is involved in the deboning of beef and sale of lamb and is also involved in commercial, intervention and exporting of beef. The company employs approximately 39 full-time employees and engages one firm of sub-contractors for the purpose of off-loading beef. The employees are paid by cheque and the company pays all PAYE and PRSI to the Revenue Commissioners as appropriate. If the sub-contractor does not have a C2 form then the company deducts in respect of tax, 35% from any sum due to the sub-contractor.

Mr Mullen, Department of Agriculture and Food gave evidence of the deboning yields achieved by the company in the years 1989 to 1991 (October) and they were as follows:

- 1989 - 68.22%
- 1990 - 68.14%
- 1991 (Oct) - 68.33%

The Department of Agriculture and Food carried out a defatting analysis on product produced by the company on various dates between the 21st March 1991 and the 20th February 1992 and the results were as follows:-

OVERALL RESULTS	FQ %	PF %
No. of Boxes Defatted	25	10
No. Overfat	18	-
Average	12.30	17.28%
Range	4.87% to 18.83%	19.18% / 27.99%

As a result of the high fat level on the forequarter compensation in the sum of £2,398.27 was sought from the company. The Tribunal has expressed the view that a fat content in excess of 12% maybe indicative though not conclusive of harvesting or misappropriation of beef the property of the Department of Agriculture. The Tribunal sought, from Mr Mullen, his view, as to a possible explanation for the range of 6.87% (which was very low) to 20.36% (which is extremely high) on the forequarter. Mr Mullen, told the Tribunal:-

"There may be a number of explanations for it. Obviously, one is that just too much fat is left on, which is the bottom line. It may have been that the company were trying to, in defatting a substantial block of beef that would go into a number of boxes, they were trying to get a fat level of around 10 percent and they had mis-calculated their average. That may have been the answer. It might have been shoddiness, shoddy work, but in overall terms, still extremely high,"

The Tribunal is satisfied that there was no mis-appropriation of beef, the property of the Department of Agriculture and Food by the company.

Mr Mullen also gave evidence of exports by the company of beef to Third World Countries in the year 1990 as follows:-

Company	Destination	1990 STATUS		
		INT	APS	OTHER
Blanchvac	Malta	—	—	16,196.10
	Mauritius	—	—	52,009.8
	Ivory Coast	—	—	105,938.90
	West Africa	—	—	25,520.0
EXPORT REFUNDS PAID		£N/A		

The Tribunal received oral evidence from members of the agricultural staff of the Department of Agriculture that the amount of commercial beef physically in the Irish Cold Stores at Tallaght did not correspond with the Movement Certificate records in the Veterinary office in April of 1990. Evidence was given that a request by the company for an Export Certificate was refused by the Department and that Veterinary staff from the Department carried out a detailed investigation into the discrepancy. The investigation revealed that two separate loads, the first of 704 cartons delivered on the 16th of March of 1990 and on the second of 892 cartons delivered on the 27th of March of 1990 had entered into the cold store without a Movement Certificate. The cartons contained forequarter and plate and flank. The investigation revealed that the beef had been sent from Blanchvac Limited to an unapproved cold store in Co. Kildare and from there to the National Cold Store.

When the company was asked to give an explanation to the Department of Agriculture Officials the company explained that there had been a dispute at National Cold Store, which had prevented them shipping the product to that store in accordance with normal procedure. The company said that they had been warned that they would be black-listed if they shipped the beef to any other cold store in the immediate vicinity. They felt therefore, that they had no alternative other than to ship it outside the area for interim storage.

While the product had been stored in an unapproved cold store, it was not possible to obtain a movement certificate prior to its entry into the National Cold Store. However, the product entered the National Cold Store, when the permanently based Agricultural Officer at the store, was away working on a temporary relief basis at other stores in the vicinity. Neither the cold store or the company had informed the Agricultural Officer of the arrival of this product. The Blanchvac beef, the subject matter of the discrepancy, was eventually disposed of on the home market.

UNITED MEAT EXPORTERS LIMITED (HALAL)

The evidence in relation to this company was given by a number of witnesses including Mr Martin Blake, Mr Seamus Fogarty, Mr Patrick Joseph O'Connor, Mr Eamonn O'Donovan, Mr Patrick Garvey, Mr George Collins, Mr Martin Macken, all of the Department of Agriculture and Food. Mr Brian O'Beirn an Accountant with the company, Mr Gerard Butler, Mr Gerard Fogarty, both of the Department of Agriculture and Food, Mr George McLoughlin and Mr Sean Stapleton, both officers in Customs and Excise. Mr John Melville, Mr Aidan Nevin, of the Department of Agriculture and Food, Mr Sean O'Horan, Mr Maurice Mullen of the Department of Agriculture and

Food and Mr Sean Clarke, Chief Executive of the company. Prior to the company going into Receivership, the company operated inter alia a number of beef processing plants in Ballaghaderreen, Co. Roscommon, Ballyhaunis, Co. Mayo, Deepwater Quay, Co. Sligo and Charleville, Co. Mayo, Charleville, Co. Cork and Camolin in Co. Wexford.

The premises operated by the company, at these locations, provided the facilities of slaughtering, deboning and a cold store and were approved meat export premises pursuant to EC Council Directives 64/433 and 77/99.

Mr Maurice Mullen of the Department of Agriculture and Food gave evidence to the Tribunal of the deboning yields achieved by the company at their plants in Sligo, Ballaghaderreen, Ballyhaunis and Charleville as follows:-

Factory	1983	1984	1985	1986	1987	1988	1989	1990	1991
Halal Sligo (UMP)	-	67.34	68.30	63.26	63.21	-	63.27	68.12	63.32
Halal - (UMP) Ballaghaderreen	66.21	67.39	-	-	-	68.21	68.4	67.79	68.22
United Meat Packers (Charleville)	-	-	-	-	-	68.25	68.2	68.14	68.31
Halal (UMP) Ballyhaunis	66.97	67.57	68.25	68.07	67.98	68.09	67.88	68.10	68.31

The Department of Agriculture and Food gave the results of defatting analysis carried out on intervention product deboned by the company's plants on various dates between the 3rd June 1991 and the 6th March 1992 with the following overall results:-

PLANT	OVERALL RESULTS	FQ %	PF %
Sligo	No. of Boxes Defatted	25.16	10
	No. Overfat	10	2
	Average	40	26.79
	Range	5.99 to 16.26	15.81 to 37.12
Ballaghaderreen	No. of Boxes Defatted	25	10
	No. Overfat	12	5
	Average	9.93	28.96
	Range	3.41 to 17.30	19.96 to 35.92
Charleville	No. of Boxes Defatted	25	10
	No. Overfat	23	1
	Average	14.54	24.31
	Range	9.16 to 20.32	18.18 to 37.74
Ballyhaunis	No. of Boxes Defatted	25	10
	No. Overfat	21	0
	Average	13.28	24.01
	Range	7.05 to 19.85	20.07 to 29.45

As a result of the overfat levels on the forequarter produced in Sligo, Charleville and Ballyhaunis, the Department sought compensation as follows:

Plant	FQ. - AMOUNT £.
Sligo	411.65
Charleville	4,746.27
Ballyhaunis	5,992.47

The above sums were not paid. The Department is consulting with the Receiver of the company.

Mr Maurice Mullen gave evidence of the exports by the companies from 1984 to 1990 inclusive:-

Company	Destination	1984 STATUS			1986 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Halal Meat Packers / UMP Limited.	Cyprus	-	-	52,450.8	-	-	16,850.0
	Egypt	-	-	-	-	1,321,570.4	778,383.9
	Saudi Arabia	-	-	-	-	-	26,343.4
	U. Arab Emirates	-	-	-	-	9,923.0	74,408.1
	Bahrain	-	-	-	-	22,505.1	23,057.1
	South Africa	-	-	-	-	52,620.9	630,412.2
EXPORT REFUNDS PAID		£200,596.75			£9,816,777.85		

Company	Destination	1987 STATUS			1988 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Halal Meat Packers/ UMP Limited	South Africa	-	3,104,019.7	1,355,749.10	-	36,625.0	215,018.7
	Egypt	-	1,081,558.80	2,289,500.90	802,205.3	1,385,785.1	1,478,114.6
	Saudi Arabia	-	-	-	15,983.00	-	-
	Finland	-	-	-	-	41,005.60	-
	Sweden	-	-	-	-	-	42,359.10
	Algeria	-	-	-	-	3,999,976.50	28,285.7
EXPORT REFUNDS PAID		£14,180,020.20			£27,614,595.00		

Company	Destination	1989 STATUS			1990 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Halal Meat Packers/UMP Limited	Cyprus	-	867,198.90	78,638.90	-	-	285,452.1
	Canary Islands	-	388,444.80	-	-	-	-
	Norway	-	37,456.90	-	-	-	-
	Malta	-	282,063.90	60,686.10	-	3,589.0	42,751.7
	Hong Kong	-	32,589.10	-	-	-	-
	Finland	-	57,242.00	-	-	-	-
	Sweden	-	10,480.70	80,150.60	-	-	-
	Saudi Arabia	-	83,007.60	-	-	-	45,037.1
	Egypt	-	8,083,015.90	93,993.80	-	-	-
	Iraq	-	3,685,721.60	-	-	-	-
	Romania	-	-	42,713.10	-	178,490.4	-
	Bulgaria	-	99,891.90	47,876.80	-	-	-
	Iran	-	-	6,283,564.40	-	11,660,378.0	24,413.2
	South Africa	-	-	90,422.20	-	-	69,633.6
	Israel	-	-	-	-	-	200,045.4
	Ivory Coast	-	-	-	-	-	254,144.8
	Zaire	-	-	-	-	-	315,127.2
EXPORT REFUNDS PAID		£33,410,001.25			£N/A		

In the course of his speech in Dail Eireann on the 9th of March 1989 Deputy Barry Desmond referred to a major investigation into the Charleville Plant of the Halal - Associated United Meat Packers Limited in relation to Export Refunds.

The investigation referred to by Deputy Desmond originated from the examination by the Customs and Excise authorities in Waterford into APS product stored there, but which had been deboned at the Charleville plant of UMP Limited.

This investigation was subsequently incorporated into the overall investigation carried out by the Customs and Excise authorities and the Department of Agriculture into the operation of the 1988 APS Scheme.

The Tribunal was furnished by the Department of Agriculture and Food with a breakdown of the production for the 1988 Aids to Private Storage Scheme in which this company took part as follows:-

UNITED MEAT PACKERS (UMP) - APS

	A				B	
	1	2	3	4	5	6
Production Unit	Total quantity of P/F Produced	No. of Boxes of P/F produced	No. of boxes sampled	Sample as % of boxes produced	Total No. of contracts produced	No. of contracts sampled
	(Tonnes)	(Boxes)	(Boxes)	%		
Ballyhaunis	1,618	62,866	1,083	1.7	73	67
Charleville	1,258	56,216	1,961	3.5	76	58
Ballaghaderreen	330	14,536	262	1.8	25	22
Sligo	839	36,354	838	2.3	55	50
Tara	143	5,893	83	1.4	8	8

	C					
	7	8	9	10	11	12
Production Unit	No. of boxes with trim	Quantity of trim involved	Trims as % of sample	Trims Box average by sample	No. of Contracts with trims	Range of average quantity of trims by contract sampled
	(Boxes)	(kgs)	(%)	(kgs)		(Kgs/box)
Ballyhaunis	7	18.5	0.07	-	-	-
Charleville	222	839.0	1.9	0.43	28	0.01-2.65
Ballaghaderreen	15	10.4	0.17	0.04	6	0.01-0.19
Sligo	2	2.1	0.01	-	-	-
Tara	5	9.9	0.49	0.12	2	0.29

	D			E	
	13	14	15	16	17
Production Unit	No. of boxes with NIW pieces	Total Quantity of NIW pieces	NIW pieces as % of sample	Extra polated quantity of trim	Extra polated quantity of pieces N/W
	(Boxes)	(Kgs)	(%)	(Tonnes)	(Tonnes)
Ballyhaunis	748	2,434	8.7	-	141.0
Charleville	236	1,009	2.3	23.9	28.9
Ballaghaderreen	184	577	9.7	0.6	32.0
Sligo	256	773	4.0	-	33.6
Tara	60	170	8.4	0.7	12.0

As a result of serious breaches of the relevant regulations by the inclusion of trimmings in the cartons placed for storage and the failure to individually wrap each piece of meat the overall penalty imposed on UMP was £1,418,140.55p of which £162,558.77p was attributable to breaches which occurred in Charleville.

This matter has been dealt with in the chapter of this Report dealing with the 1988 APS Scheme.

On the 8th of August 1989 the Veterinary Inspector Mr Blake discovered 8 boxes of forequarter and five boxes of plate and flank in a holding room at the UMP premises at Ballaghaderreen. These boxes were discovered subsequent to production and the weighing out of the beef. However, the IB6s and IB7s had not been checked and signed by the Department's Officials. As a result amended forms were lodged and accepted. The Department Officials informed management that the forms should be completed properly and product should be available for inspection and that if a similar situation arose again the product would be rejected. The company suggested that there had been an error by management which explanation was accepted by the Department of Agriculture though it was suspected that the company had been attempting to syphon off beef, the property of the Department.

On the 15th of August 1989, in the course of a transfer of intervention beef from UMP Ballyhaunis to permanent storage in the Autozero Cold Store a number of additional cartons (seven in all) were discovered in a holding room. The Department's staff having undertaken a check of the production records for that day and a check of the transfer records requested an explanation from management. The company management explained that the error may have been made in completing the IB7s or that the factory staff failed to send the seven boxes to Autozero Cold Store with the rest of the days consignment.

The Department staff prepared new IB7 and IB6 forms and these were forwarded unsigned to Headquarters. The Department were suspicious that the seven boxes were seen by the company as being in excess of the 68% yield requirement and there may have been a temptation on the part of the company to withhold some of the extra meat. The one thing that precluded the Department from concluding that this was a deliberate attempt to syphon off meat was the fact that one box contained shin and shank. This is a specific cut and can be checked.

In 1991 the Department considered suspending the Ballaghaderreen plant because the company did not have the IB7 forms available for inspection when these were requested. On one occasion this coincided with missing cartons of beef which formed the basis for the recommended suspension. However the plant ceased operations shortly afterwards.

Mr Fogarty explained, in evidence, that it was coming to the stage when there were too many plausible explanations and the Department was coming to the conclusion that the wrongful removal of beef was taking place. Mr Fogarty decided to suspend deboning operations at Ballaghaderreen, but a fire occurred at the premises which rendered the suspension unnecessary.

Mr P. J. O'Connor, the Veterinary Inspector in charge of UMP Sligo recalled the most serious incident in this plant, which took place on the 26th of November of 1990. Normally, the boxes of intervention beef would go into the blast freezer, which is adjacent to the boning hall but on this occasion twelve boxes were found in a cold store 50 metres away where they should not have been. Furthermore these boxes had not been entered on the IB7. The factory blamed the occurrence on inexperienced operatives. A letter issued from Headquarters to the manager in the Sligo plant and a further letter of warning was issued to Mr Sean Clarke, Chief Executive of Halal at the Groups Headquarters.

Mr Shay Fogarty, of the Department of Agriculture, recalled a visit by the Department's Audit Team to UMP on the 24th to the 26th of March 1987 as a result of an anonymous 'phone call that had been received. This 'phone call alleged that cuts were being substituted. Despite a full examination by the Department of Agriculture no evidence of substitution was found.

Mr Blake, Veterinary Inspector in Charge of the UMP/Halal Ballyhaunis plant recalled that on the 4th of September 1989 the defatting analysis for the plate and flank showed up at 34.49% and 40.65% in respect of two boxes and a 16.4% in respect of a forequarter box.

On the 5th of September, 1989, Mr Blake wrote to the factory management, informing them that they were being suspended from intervention deboning for the time being. Subsequently in consultation with headquarters it was decided to reject the forequarter and plate and flank from that particular days production. Two trial production runs which Mr Blake allowed on the 6th of September, showed up more acceptable defatting allowed levels. Intervention deboning remained suspended at the plant for a period of two weeks in September 1989.

Mr Blake referred to the fact that on an occasional basis intervention sides or quarters without intervention stamps were found in the boning hall. This arose in the 1985/1986 period and again in 1990 / 1991. Mr Blake's policy in all these cases was to reject any beef without a stamp. Mr Blake wrote to the management on the 8th of October 1990 and on the 24th of July 1991 highlighting the problem and confirming that in all cases unstamped quarters would be rejected. This notification was in addition to many discussions between both parties on the subject. Mr Blake explained to the Tribunal that even though it may have been a procedural problem arising from the fact that the operator placed the stamp on one quarter only the onus was on the contractor to weigh-in for intervention only those quarters which had been stamped as being eligible.

Mr Fogarty recalled a visit by Mr Butler, Regional Supervisory Veterinary Inspector and a Mr Gavigan, Regional Supervisory Agricultural Officer on the 22nd of May 1990 to the Ballyhaunis plant. Mr Butler's report mentioned that the intervention specification was not being met. Shin and shanks had to be returned for skinning. Two boxes of forequarter were defatted and showed 13.7% and 14.6% fat and Mr Butler rejected all the forequarter production done for that day. Mr Butler queried these matters with the Management and advised them, because of his findings that day, and those found earlier by Mr Gavigan, that if there was a similar finding on a subsequent occasion he would have no alternative but to recommend suspension from intervention deboning.

On the 12th of June 1990 at a meeting between Mr Butler and Mr Gavigan and Mr Sean Clarke of Halal, the latter, complained that Mr Gavigan was too severe in his inspections and he alleged that Mr Gavigan selectively checked forequarters for defatting. Mr Gavigan refuted the allegations.

With regard to the operation of this company in Ballyhaunis, Ballaghaderreen and Sligo, the Tribunal heard evidence from the Department of Agriculture officials, including members of the veterinary staff employed in these companies dealing with irregularities which had been discovered by them and dealt with by them.

Explanations were given by the Company in regard to each individual incident and blame sought to be attached to carelessness on the part of operatives.

However the overall effect of the evidence suggests that there was in each of the plants misappropriation of beef which should have properly been placed in intervention storage, the substitution of carcasses, the placing of ineligible carcasses in intervention and incorrect recording on the IB7's.

Each individual incident was dealt with by the Department of Agriculture as appropriate but before more serious action could be taken by the Department of Agriculture the company was placed in receivership.

At the time of such receivership a considerable amount was due to the Revenue Commissioners by this company and it would appear that such sum is now irrecoverable.

TARA MEATS

The evidence to the Tribunal in respect of this company was given by inter alia Mr Bernard Kelly and Mr Daniel Brady, ex-Employee of Tara Meats, Mr Patrick Ennis and Mr Paul McLoughlin employees of Tara Meats. Mr Seamus Fogarty, Mr James Sheridan and Mr Maurice Mullen, all of the Department of Agriculture and Food. Mr Patrick Gregan and Mr John Matthews and Mr John Melville and Mr Patrick Sexton, all Veterinary Inspectors of the Department of Agriculture and Food, Mr Arthur Ormsby, ex-Factory Manager of Tara Meats and Mr Tony Dunne, Chief Executive of Tara Meats Ltd.

This company was incorporated in 1973 and operated in the beef processing business. Tara Meats Ltd., is the parent company in Tallaght and there is a separate company, Tara Meats Ltd., Kilbeggan. These companies operate approved meat export premises under EC Council Directive 64/433 and 77/99 in respect of Tara Meats Ltd., Tallaght a deboning plant with EEC No. 310 and in respect of Tara Meats Ltd., Kilbeggan a deboning plant with EEC No. 521. The company employs approximately 60 people in Tallaght and over 80 people in Kilbeggan and apart from one occasion in 1987 at Kilbeggan, the company does not make use of sub-contractors. The employees, who are mainly full-time are paid their weekly wages subject to all proper deductions and the company pays all PAYE and PRSI to the Revenue Commissioners as appropriate.

In 1980 the company set up an investment company called Metara Investments Ltd., for the purpose of making full use of Export Sales Relief which were intended to be paid as bonuses to executives through the medium of a tax free dividend. This would not have resulted in a loss to the Revenue as this money would have been paid in the ordinary way to the shareholders, who to a large extent were the executives with tax benefits in any case.

In 1984, the company sought ways in which the benefits of the Export Sales Relief Scheme could be extended to the employees of the company and the company was advised that overtime payment earned by full-time employees during busy periods which might last from 3 to 8 weeks, could be paid by Metara Investments Ltd without the deduction of income tax.

This Scheme was introduced by the company for this period and dividends were paid from 1980 to 1990 when the Scheme ended as exports sales relief, in this country, ceased in April 1990. The Scheme was only adopted in respect of Tara Meats Ltd., Tallaght.

Mr Maurice Mullen of the Department of Agriculture and Food gave details, to the Tribunal, of the intervention deboning yields returned by the company from 1985 to 1991 (October) and they were as follows:-

	1985	1986	1987	1988	1989	1990	1991 (Oct)
Tara (Tallaght)	68.26	68.05	68.21	68.51	68.36	68.53	68.76
Tara Meats Kilbeggan	-	-	68.23	68.89	68.31	68.65	68.79

The Department of Agriculture and Food told the Tribunal the results of the defatting analysis carried out by the Department in the middle of 1992 in respect of the two premises as follows:-

The Department did a defatting analysis from the 22nd of February 1991 to the 30th of April 1992 at Tara Tallaght with the following overall results.

OVERALL RESULTS	FQ %	PF %
No. of Boxes Defatted	25.0	10
No. Overfat	12.0	5
Average	10.66	30.15%
Range	3.56.% to 20.65	13.5% to 41.30%

The Department's results in respect of Tara Kilbeggan were, in respect of the forequarter, 16.89% and in respect of the plate and flank 29.72%.

On foot of these findings the Department requested compensation of £4,396.42 from Tara Meats, Kilbeggan and their deboning bond in the sum of £50,000 was declared forfeit.

A complaint by the Department of Agriculture with regard to the operation of this plant was the lack of boning weigh-in facilities at the point of entry to the boning hall.

It appeared that intervention quarters were weighed into the plant and recorded on the IB4 at the point of unloading from where they passed into the chill room and from there into the boning hall proper.

Up to 1992 this practice continued and as stated by Mr Ferris SSVI in his letter dated the 27th of September 1985 to the Intervention Agency.

"Under ideal conditions where there are no further quarters in the plant and the meat is deboned immediately upon arrival, there is no need for further weighing of the quarters. However in practice, the situation is often very different. It frequently happens in both plants that the quarters arrived the previous day to being actually deboned. These quarters are stored overnight in the same chill with non-intervention beef having been entered on the IB4's on the day of

arrival. These quarters are then deboned next day with no further check to ensure that there was no mixing with a non-intervention quarters in the same chill.

There is obviously a great danger of substitution and with a reduction in our staff in both plants to one agricultural officer in each there is a great danger of irregularities occurring".

On the 8th of November 1985 Mr Maurice Mullen of the Beef Division wrote to Tara Meats stating that;

"the procedures for deboning intervention beef require that beef must be weighed into the boning hall itself. I understand that in your plant the beef is weighed into the plant, onto the IB4 at the point of unloading from where it is brought into a chill and from there into the boning hall proper. This, I also understand, can involve storing the beef overnight and sometimes in the same chill with non-intervention beef.

"Please arrange to provide weighing in facilities at the entrance to the boning hall proper as soon as possible. Beef should then be weighed onto the IB4 and pass directly into the boning hall. Any beef held overnight in chills should also be weighed on to the IB4 when it is actually being moved into the boning hall."

The company pointed out that this requirement would involve major alterations and eventually these alterations were carried out to the satisfaction of the Department of Agriculture.

Mr Bernard Kelly who had been employed by Tara Meats (Dublin) Limited for a period of 10 years gave evidence before the Tribunal and alleged that hindquarters rejected by the Supervisor or Quality Controller in the company for commercial purposes were boned out and placed in intervention boxes.

He stated that the general workers were told to take out cuts from the intervention hindquarters which were kept separate and then brought back to the factory at a later time and vacuum packed into Tara Meat boxes.

His evidence in this regard was challenged by a number of employees of the company and it would seem to the Tribunal that the confusion arose because of the particular circumstances of that company where both intervention and commercial beef were kept in the same chill after weighing in. This situation has now been rectified and there is no evidence of continued malpractices in respect of this company.

KEPAK

The evidence to the Tribunal, in respect of this company, was given by Mr Jon Roberts a former Kepak employee, Mr James Higgins a Veterinary Inspector, Mr Patrick Ledwith and Mr Liam Lynam, of the Department of Agriculture and Food, Mr Benny Bennett, former Supervisory Inspector, Mr Michael Durkan, Supervisor of the Department of Agriculture and Food, Mr Kilian Unger, Veterinary Inspector, Mr

Seamus Fogarty and Mr Maurice Mullen both of the Department of Agriculture and Food.

Evidence by the company was given by Ms. Joan Coughlan, Mr Brian Finnegan, Mr Edward Noonan, employees of Kepak. Ms Bernadette McCann, an ex-employee of Kepak, Mr Martin Finuncane, Factory Manager, Mr Brian Donohoe, Finance Controller, Mr John Horgan, Deputy Chief Executive and Mr Liam McGreal, Managing Director of Kepak Ltd.

The company's main business is beef processing and it operates approved meat export premises under EC Council Directive 64/433 and EC Council Directive 77/99 at Athleague Co. Roscommon where it has a slaughtering facility with EEC No. 313, at Clonee, Co. Meath, where it has a slaughtering, deboning and cold store with EEC No. 317, at Hacketstown, Co. Carlow, where it has a slaughtering and deboning facility with EEC No. 346, and at Ballymahon, Co. Longford where it has a deboning and cold store facility with EEC No. 533. The Longford premises are also approved under EEC Directive 88/657.

Mr Maurice Mullen of the Department of Agriculture gave details of the intervention deboning yields achieved by the group for the following years 1985 to 1991.

	1985	1986	1987	1988	1989	1990	1991 (Oct)
Kepak Store Clonee	68.22	68.17	68.24	68.1	68.19	68.15	68.20
Kepak Longford		67.93	68.07	68.05	67.81	-	-

Mr Mullen also gave evidence to the Tribunal of a defatting analysis carried out by the Department on various dates between the 11th of April of 1991 and the 25th of March 1992 with the following overall results.

OVERALL RESULTS	FQ %	PF %
No. of Boxes Defatted	25.0	10
No. Overfat	12.	2
Average	9.99	25.57%
Range	3.34% / 15.27%	11.63% / 32.21%

The Department carried out a further defatting analysis in respect of intervention production produced by Kepak, Clonee Ltd., on the 15th of December 1992 when the fat level for forequarter was 9.97% and on the 18th of December 1992 when the fat level on forequarter was 10.80%

The Department rejected the day's production for the 18th of December 1992 as the forequarter exceeded the permitted level.

The results for the defatting analysis in Kepak, Ballymahon, for 1992 on the forequarter was a yield of 13.808% and on the plate and flank a yield of 33.69%. The Department, as a result of these findings, sought compensation from the company of £714.43 and declared the deboning Bond in the sum of £25,000 forfeit. The company is disputing the forfeiture of the deboning Bond by the Department.

The 1993 examination at Ballymahon, by the Department for intervention production produced by the company showed a fat level of 9.51% on the 13th of November 1992 and 10.13% on the 16th of November 1992. Again by reason of the level achieved on the 16th of November, the Department rejected the forequarter production for that particular day. The Department carried out a further analysis on the 23rd of May 1993 when the relevant levels for forequarter was 7.42% and for plate and flank it was 23.82%. Both of these were within the permitted level and no further action was required.

Mr Mullen explained the forfeiting of the Bond as follows:

"As part of its contract a company undertaking intervention boning must place, with the Department, a bond, a performance bond, a security of £50,000 and the Department can have recourse to that bond in the event of faults being observed and for which the company doesn't pay compensation on so its a performance bond in place. When we examined the production of this nature we may deem it to be serious and we would declare that a forfeiture of it, of that nature. We do similar things in the APS area as well. The performance bonds in respect of

those for non compliance, we can declare those from time to time depending on the gravity.

Mr Mullen, also gave evidence in relation to the exports of beef by Kepak Ltd., as follows:-

Company	Destination	1985 STATUS			1986 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Kepak Exports Limited	West Africa	-	-	17,532.7	-	-	-
	Saudi Arabia	-	-	-	382,850.0	-	110,384
	Zaire	-	-	-	-	-	.6
	UAE	-	-	-	37,737.5	-	235,257
	Bahrain	-	-	-	121,732.3	-	.9
	Oman	-	-	-	5,697.5	-	4,774.8
	South Africa	-	-	-	-	-	63,037.
	Cyprus	-	-	-	71,255.7	-	5
	Dubai	-	-	-	8,146.8	-	18,065.
	Malta	-	-	-	-	-	5
							58,129.
							9
							6,042.5
EXPORT REFUNDS PAID		£61,318.02			£1,830,742.		

Company	Destination	1987 STATUS			1988 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Kepak Exports Limited	Cyprus	504,920.93	-	102,941.6	357,207.0	-	19,793.5
	Bahrain	272,189.8	-	-	20,109.50	-	-
	Gibraltar	55,843.40	-	4,138.4	87,027.8	-	-
	Saudi Arabia	647,277.9	-	164,520.3	33,424.5	-	11,007.9
	South Africa	-	61,601.1	188,614.8	-	348,492.5	1,182,382.6
	West Africa	-	43,651.8	-	-	-	-
	Malta	144,445.4	-	28,937.6	4,833.0	-	-
	Egypt	-	-	37,253.5	-	-	-
	Sweden	43,792.4	-	-	60,746.5	-	-
	United Arab Emirates	11,860.0	-	-	38,433.	-	-
	Grand Canaria	141,404.8	-	-	147,913.0	-	-
	Las Palmas	14,010.0	-	-	-	-	-
	Malta	5,968.0	-	-	-	-	-
	Saudi Arabia	46,941.0	-	-	-	-	-
	French Polynesia	-	-	-	13,813.00	-	-
	Algeria	-	-	-	-	294,318.7	-
	Victualling	-	-	-	-	-	16,923.0
	Finland	-	-	-	19,774.5	-	-
EXPORT REFUNDS PAID		£3,279,208.03			£2,491,344.76		

Company	Destination	1989 STATUS			1990 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Kepak Exports Limited	Cyprus	7,021.0	6,339.9	249,785.8	12,888.0	29,826.6	-
	Romania	-	-	141,931.5	-	13,205.0	59,523.8
	South Africa	-	-	41,105.1	-	-	-
	Iran	-	-	282,482.0	-	-	1,816,928.4
	Malta	-	-	12,968.3	-	-	-
	Saudi Arabia	-	147,533.5	154,335.0	-	-	-
	Liberia	-	-	13,048.5	-	-	-
	United Arab Emirates	-	-	286,616.1	-	-	18,651.8
	Bahrain	-	-	88,164.9	40,003.0	-	21,446.7
	Zaire	-	-	22,000.0	-	-	32,000.0
	Ships Stores	3,999.5	-	-	-	-	-
	Ware House Victualling	4,955.0	-	-	-	-	-
	Ivory Coast	-	-	-	-	-	250,210.4
	Egypt	-	-	-	-	140,439.7	322,839.7
EXPORT REFUNDS PAID		£8,519,373.20			£N/A		

Jon Roberts had been employed by Kepak Ltd., as a Boning Hall Manager, in Ballymahon, Co. Longford from April of 1991 until January of 1992. Prior to that, he had worked with Classic Meats / Master Meats in the same plant. Kepak Ltd., took over the Master Meats plant in April of 1991.

The evidence of this witness had to be treated with caution because he committed perjury before the Tribunal in respect of evidence he gave on the alleged death of his mother. He gave evidence with regard to a number of facts alleging the misappropriation of intervention beef, the switching of intervention beef into commercial cartons, and he further alleged that the Agricultural Officers engaged in the plant were in collusion with the plant management in furthering these irregularities. He also gave evidence of payments by the company to him while he was a boner, and a boning hall manager, part of which payments were not subjected to the appropriate tax deduction. He also suggested that what he called "silence money" was paid to him while he was Boning Hall Manager, of amounts between £250.00 / £350.00 on four or five occasions. He suggested that these were paid by cheque made out in fictitious names. He stated that while the actual wage cheque was paid on a Friday at lunch-time, on a Friday evening the boners employed by the company got back handers or cash as well which cash payments were not subject to PAYE AND PRSI deductions.

Mr Robert's evidence was contested in its entirety by both the company and the Agricultural Officers, who worked in the plant, whilst Mr Roberts was there. These Agricultural Officers, together with employees of the company, named by Mr Roberts, and the plant management gave evidence refuting totally Mr Robert claims.

The essence of Mr Robert's allegation was that when beef, which had been slaughtered in the Athleague plant, was transferred for deboning purposes to the Ballymahon plant, he would receive instructions from the plant manager to retain between 12 and 20 forequarters for use in connection with the fulfilment of commercial contracts. He stated that this occurred, four out of five days in the week when he was present, when intervention deboning was being carried on in the Ballymahon plant. He told the Tribunal a Ms Bernie Dalton was the employee who held back the tags from the beef when they were being weighed in to the boning hall on arrival from the Athleague plant

and that she also filled in the form in the scales area just outside the boning hall. He stated:-

"The beef came in with tags, weights tags, and numbers on them and she would go round and say, if there was 20 forequarters to be held back, she would go and take the tags off them and she would put them in her pocket and they were kept aside. The stamps would be cut off them and she would carry on weighing in intervention as normal. Then the tags at a later date would be inserted into the forms."

The documentation that came with each load, Mr Roberts stated, that this was adjusted. He explained:-

"The normal way it was done was when intervention came in, they had green tags and numbers on them, and the amount being held back, the tags were taken off and kept separate from the intervention going in to be deboned. The forms then, at the end of the evening or whenever, the ones that had been kept back, they were inserted into the forms then in the evening."

Mr Maurice Mullen of the Department of Agriculture and Food, at the request of the Tribunal, carried out an analysis of the documentation with regard to intervention for the purpose of ascertaining whether or not the carcasses which had been recorded on the IB1 form, at Athleague, were recorded on the IB4 forms, which are completed on entry into the deboning hall. The analysis carried out by the Department showed:-

1. all the quarters coming into Kepak, Longford, were all listed on IB1 forms in the plants of slaughter were subsequently listed on the IB4 forms completed in Longford;
2. There was no evidence of forequarters missing;
3. It is clear that the quarters were all actually weighed into the boning hall.

Ms Bernadette McCann neé Dalton told the Tribunal that she had commenced employment in the Ballymahon plant in 1986., She had worked both as a Quality Controller and on the weighing scales. Her responsibility was to weigh the quarters of beef and record their weights in the intervention documentation on the IB4s and always did so correctly. Mrs McCann denied categorically that intervention beef was stolen by the company or that a certain number of quarters were diverted from intervention to commercial production. She told the Tribunal that it was a matter for the company when quarters arrived in the factory in Ballymahon in containers whether the beef was to be used for commercial or intervention. Ms McCann's evidence was confirmed by Mr Finuncane and Ms Joan Coughlan.

Mr Brian Donohoe, Financial Controller from the 23rd of September 1991 outlined to the Tribunal the method of payment to employees at that time. He did so by way of an example:

"If I just explain it by taking an example of a boner. The basic rate of payment was 80 pence per quarter boned for the boners. To determine the wages per

Saturday, it was decided to ensure attendance at work on Saturday and ensure full production - the scheme was put in that it was going to be one and a half times the gross salary with no tax deduction. The tax deduction, or the tax would be fully borne by the company and not by the employee. So, if you just take an example, and I just want to take two people that are named by Mr Roberts in his statement, Denis O'Meara and Billy Byrne. I will just take an example of Saturday the 5th of October 1991. Mr O'Meara boned 61 quarters and Mr Byrne boned 48 quarters. The basic rate was 87/80 pence per quarter. The overtime, take home rate, which would be, in that case, £1.20p. So, therefore, we guaranteed Mr O'Meara a take home pay for that day of £73.20 and Mr Byrne, a take-home pay for that day of £57.50. So, therefore, on the following week we had to recalculate the gross so that both of these people would take home those amounts. Of course, it depended on their tax position. If they were paying tax at the rate of 29%, as it was at that time, or the highest rate of 48%. So as we'll see later on, the cost of the company of Mr Byrne's wages for that day was substantially higher than Mr O'Meara's. Basically for Mr O'Meara, he was paying tax at 29%, PRSI at 7.75% so therefore his total tax liability would be 36.75%. His total take-home pay would be 63.25%. Therefore, the £73.20, the wages for that day would represent a 3.25% So recalculating or re-grossing upwards, Mr O'Meara's gross wages for that day was £115.73 and the company bore the difference between that and his take-home pay of tax and PRSI of £42.53. Mr Byrne, on the other hand was paying tax at the rate of 48% so therefore, his net take-home as a percentage of his gross was only 44.25%. So re-grossing Mr Byrne's wages it meant that even though he had boned 13 quarters less than Mr O'Meara, it cost the company £130.17 or £15 more to pay Mr Byrne. So the cost per quarter, boned for Mr O'Meara, was £190 and for Mr Byrne was £271."

Mr Donohoe, produced the originals of the gross calculation of the wages per quarter boned for each day, showing the calculation of the gross, the transfer of the gross to pay-slip which would be accompanying the pay-slip to the employee.

In respect of the allegation made by Mr Roberts, relating to one cheque on a Friday morning and another in the afternoon, Mr Donohoe said:-

"I don't think that would be hardly credible now considering that we re-grossed his wages and he paid £300 tax. We were hardly, if we were going to pay, split the payment and pay tax. We would hardly split the tax at 48%. It doesn't seem a credible suggestion."

With regard to the loyalty or "silence money," payments:

"When I joined the company in September 1991, the first payments, or the loyalty payments, had been made in June 1991 and the second one was just made, I think, the week that I came to the plant. So, I had no decision making input into that, into the payment of the loyalty payments, and they are actually, currently - well, the first point to make about them, is that there was words here used yesterday like "underhand" or "back hand payments". or whatever. All of these payments are fully identified in our check payments books, they are posted correctly in our monthly accounts, posted correctly in our yearly accounts and to make any reference to these payments as being underhand or whatever is

totally, totally false. Now there is an example of our check journal, I think it is further on in the statement and it just shows the names of the people. Mr Roberts is actually named and £350 which was paid to him in June of 1991. So there is no question, at all, of underhand payments. Fully, open, clear, and in the books and they are currently under negotiation with the Revenue as to whether a tax liability attaches to them or not."

Mr Donohoe, also gave evidence in relation to restrictive covenants, which had been paid by the company to certain employees as follows:-

"When I came to the company in September of 1991, which was, I suppose at the start of the busy season and the basic wage structure as explained yesterday, by Mr Roberts was in place. There was a particular problem at that time because there was a lack of local skills in the area, people, a pool of talent of trained young people in the area to carry out the boning activity. In the back end of 1991 the company undertook a recruitment policy. So we recruited approximately 25 trainees, but their training could not start until January 1992. This training scheme was subsequently approved for a Training Support Scheme by Fás, for which we received a training grant. Therefore it left us in a position at the end of September 1991, where we had to maintain production in the plant. There was plenty of beef for boning. We wanted to keep the place boning, we had just taken it over and we needed additional boners. So, these people were to be - they were to be key people in the plant for those couple of months. They were to be on short term contract, but we did not want to change our pay structure to accommodate them. So, we used a legitimate method of payment, a payment by restrictive Covenant, a system which I have come across many times before. I have worked in the taxation area for a number of years and the nature of these payments was that they undertook, that the persons undertook to stay with the company for a fixed period of time, where upon we would pay them a certain amount of money to stay over that period. I was advised, at that time, that because they were coming in new to the company, it wasn't a good idea to pay the money up front to them because we didn't know who they were or the nature of the boners. They could move on to a different factory next week without any - it would be very difficult to get recourse to the payment. So, we spread the payments out over a busy season and each of them signed a restrictive covenant saying that they would stay with the company and the payments were made to them at the end of each week in accordance with the Agreement that Mr Finuncane had made with these boners. Now these restrictive Covenants, as I say, I have come across them many times before and where they are being used as a completely, - there was provision in the Finance Act up as far as 1992. The 1992 Finance Act abolished restrictive Covenants, but prior to that they were perfectly a legitimate method of payment to keep people in any business and I have come across it before. So, I used that method of payment in those months. That method of payment ceased at the end of 1991 because we took on our trainees in January of 1992. Production would have lessened anyway because it wasn't a busy season and by the time we came to the busy season, again in 1992, our trainees were very much on line and were able to take all of the available boning themselves. Now this issue, we have had correspondence with the Revenue. The Revenue are fully aware of these payments and no assessments have been made as yet. It is currently still in negotiation, with the Revenue and no payments have been made or no

assessments have been made as yet. These may be the payments that Mr Roberts was referring to. I want to explain the facts of the case and not the backhanders or whatever. These are fully - they are available in the books, they were posted correctly to boning payroll, in the monthly accounts. Posted correctly in the yearly accounts, and the question of a tax liability is still under negotiation and I would be very confident, based on my past experience, that we will win that case. I have no doubt that we will fight the case very strongly."

Mr Benny Bennett, a Superintending Veterinary Inspector in the Eastern Meat region, told the Tribunal, that as a result of a telephone call he received on the 20th of March of 1990 in which he was advised, that there was a proposed unauthorised re-boxing of beef due to take place in Kepak, Clonee. Mr Bennett and a Mr Michael Durkan, went to the premises and after contacting the late Mr Keating they were allowed into the premises. They immediately proceeded to the rear of the premises where there was a container, a refrigerated container backed up to the load area where there was a light on. Mr Bennett saw, "a number of men, who were obviously engaged in re-boxing operation or a relidding or whatever you would call it." Mr Bennett fully investigated the matter speaking to Mr Collins, who appeared to be in charge, and later to the late Mr Noel Keating. As a result of his inquiries and discussions, Mr Bennett satisfied himself that a commercial re-boxing operation was going on and particularly that it was not Department of Agriculture intervention beef involved.

Mr Fogarty, an Assistant Principal Officer in the Department of Agriculture gave the Tribunal a list of minor irregularities between the years 1982 and 1990. Mr Fogarty accepted that on each occasion upon which defects were brought to the attention of the management they took steps to remedy them.

Mr Liam McGreal, a Managing Director of the Kepak Group gave evidence to the Tribunal that the company was committed to complying with the regulations. He denied all of Mr Robert's evidence.

The Tribunal is satisfied, that there was no basis for the allegations made by Mr Roberts, in relation to the operation of this company at their premises in Ballymahon in the County of Longford. The Tribunal accepts the evidence of the company in response to these allegations and particularly the evidence of Ms McCann and Mr Donohoe.

The Tribunal further accepts the statement by the Managing Director, that the company was committed to complying with the regulations.

MASTER MEATS/CLASSIC MEATS

Mr Pascal Phelan was Chairman of the Master Meat Group from approximately 1983 until he disposed of his interests therein on the 16th of September 1988.

The Group consisted of premises in Bandon, Clonmel, Freshford, two factories in Northern Ireland and a head office in Dublin.

Subsequent to the 16th September 1988 the Group traded as Classic Meats and Mr Norbert Quinn was Managing Director of the Group from that date until April 1991.

He was Managing Director of the Clonmel, Bandon, Freshford and Ballymahon Plants and the Omagh Plant in Northern Ireland.

The evidence of the irregularities in the operation of these plants both during the time when they were operated by Master Meats and subsequently by Classic Meats was provided by officials from the Department of Agriculture and discovered by them.

They were all dealt with as considered appropriate.

Many of them were of a serious nature and during the period pre September 1988 when Mr Pascal Phelan was Chairman of the Master Meat Group. Included at the Clonmel Plant were instances of careless boning, excess of fat in cartons, withholding of intervention meat for commercial purposes, missing cuts from various productions of intervention beef, stealing of EEC Health Certificates from the Veterinary office and improper use thereof, removal of stamps from condemned carcasses, an attempt to include such carcasses for processing duplication of carcase numbers on IB4's, recording of incorrect weights on IB4's, removal of classification labels and replacement thereof with labels showing a better grade and refusals to re-weigh carcasses when requested.

After the change of ownership in September 1988, the level of irregularities diminished but again there were instances of pieces of intervention meat being packed into commercial boxes, of intervention forequarter being withheld, the removal of stamps from condemned carcasses and attempts to use such carcasses in processing, the unlawful use of Veterinary control labels and the use of a bogus stamp (Classification) in the Bandon Plant on the 14th day of May 1990 and the removal of classification labels from carcasses and the substitution therefor of labels which had been removed from Intervention type animals.

In respect of the period August to November 1988, which period overlapped the change of ownership of the plant, the Customs and Excise Authorities carried out an inspection, both documentary and physical, of product placed under their control at the Plant in Clonmel and their report showed:

- "(a)product bonded (i.e. Placed under customs warehouse control under Art. 5 of Regulation 565/80 on 3rd October 1988 was not actually produced until the following day;
- (b) actual production for a customs bonding of 9th November 1989 was 105 cartons short of what was declared to Customs;
- (c) elaborate attempts were made by the company to cover up the shortfall at (b) by applying veterinary labels missing from the Department's veterinary office at the plant to product already bonded on the 22nd September 1988;
- (d) some 28 cartons of beef bonded as fresh or chilled beef on 17th of August came from 1987 production and could not have been fresh or chilled at the time of bonding. In addition the production records in respect of this bonding were altered by the use of Tippex and overwriting to give the impression that more beef was produced than was in fact the case;

- (e) the dates of production entered by the company on two boning forms were incorrect;
- (f) the company failed to produce for physical inspection 249.5 kgs of beef declared as being placed under control on 24th October 1988;
- (g) there were minor discrepancies, i.e. shortfalls and overages, in respect of a number of bondings."

This Report indicated that in addition to over declarations of weight of the meat placed in storage there was the unlawful use of veterinary labels, which were missing from the Department of Agriculture's office at the Plant in an attempt to mislead the Customs and Excise Authorities.

The company had declared meat for loading before it was produced: declared product as fresh/chilled when it was frozen, had failed to comply with National Customs Regulations and had abused the Department of Agriculture Veterinary procedures.

Penalties were imposed by the Department of Agriculture in respect of these breaches and the company was warned that if there were any future transgressions the status of the warehouse as a Customs approved warehouse would be withdrawn.

Mr Maurice Mullen of the Department of Agriculture and Food gave evidence to the Tribunal of the Deboning Yields achieved by the company in respect of intervention deboning in respect of the company's premises in Clonmel, Longford, Bandon, Clonmel (Store) for the years 1985 to 1991 inclusive as follows:-

Plant	1985	1986	1987	1988	1989	1990	1991 (Oct.)
Master Meats Clonmel	—	—	—	—	68.61	68.38	68.31
Master Meats Longford	—	—	—	—	68.05	68.12	68.24
Master Meats Bandon	—	—	68.47	68.5	68.48	68.40	68.47
Master Meats Clonmel (Store)	68.25	68.67	68.62	68.42	68.42		

The Department of Agriculture and Food gave evidence to the Tribunal of a Defatting Analysis carried out by them on intervention product produced by the companies on various dates between the 3rd of September 1991 and the 18th of February 1992 in respect of forequarter and plate and flank with the following results:

PLANT	FQ %	PF %
Clonmel	10.0	25.63
Ballymahon	16.84	32.18
Bandon	13.97	25.46%

The Department, on foot of the overfat findings sought compensation and was paid £4,410.80 and £6,073.79 in respect of the Ballymahon and Bandon premises respectively.

Additionally, the Department considered the overfat levels to be very serious and therefore declared forfeit the Intervention Deboning Bonds in the sums of £50,000 in respect of the Bandon plant and £25,000 in respect of the Ballymahon plant.

Mr Maurice Mullen of the Department of Agriculture and Food told the Tribunal of the exports to various countries achieved by the Group for the years 1985 to 1990 inclusive, together with the Export Refunds paid in respect of some of those years.

The following are the particulars:-

Company	Destination	1985 STATUS			1986 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Master Trade Limited	West Germany Victualling	17,009.0	-	-	-	-	-
	Jordan	-	-	-	-	-	192,361.3
	Egypt	-	-	-	-	-	79,831.1
EXPORT REFUNDS PAID		£11,929.31			£5,908,399.75		

Company	Destination	1987 STATUS			1988 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Master Trade (Exports) Limited.	Egypt	-	524,957.6	3,269,877.1	-	-	-
	Iran	-	-	858,776.3	-	44,986,622.0	2,537,893.7
	Jordan	-	-	19,675.0	-	-	-
	Saudi Arabia	-	46,545.7	-	-	23,431.2	-
	South Africa	-	1,648,308.6	358,639.3	-	105,420.7	734,515.3
	Cyprus	-	-	-	-	16,309.2	34,704.7
	Switzerland	-	-	-	-	-	189.7
EXPORTS REFUND PAID		£11,844,754.78			£2,051,746.48		

Company	Destination	1989 STATUS			1990 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Master Trade (Exports) Limited	South Africa	-	-	1,549,544.4	-	-	35,733.9
	Ivory Coast	-	-	70,701.0	-	-	935,726.80
	Romania	-	-	964,802.2	-	-	175,867.30
	Egypt	-	-	42,039.6	-	-	43,217.30
	Iraq	-	-	246,355.6	-	-	-
	Malta	-	-	-	-	-	93,788.80
	Saudi Arabia	-	-	-	-	-	132,114.90
	French Polynesia	-	-	-	-	-	14,252.70
	Congo	-	-	-	-	-	335,631.00
	Cyprus	-	-	-	-	-	14,429.4
	West Africa	-	-	-	-	-	64,346.4
	Zaire	-	-	-	-	-	38,472.5
EXPORT REFUND PAID		£3,651,600.56			£N/A		

Company	Destination	1990 STATUS		
		INT	APS	OTHER
Master Meat Packers	West Africa	-	-	49,264.70
	Ivory Coast	-	-	309,508.70
EXPORT REFUNDS PAID		£N/A		

Mr Mullen of the Department of Agriculture and Food gave evidence of the involvement of the company in the 1988 Aids to Private Storage Scheme, whereby the company produced meat on a sub-contract basis for Agra Trading Ltd., and Hibernia Meats Ltd.

The Department carried out an examination of plate and flank produced by the company for both these contractors and it showed a serious level of infringement of the Aids to Private Storage Scheme and Export Refund regulations. Dealing with the production for Agra Trading Ltd., the position was as follows:-

1. In **Master Meats, Bandon** produced approximately 129 tonnes of plate and flank for Agra Trading Ltd., and of which 244 boxes were examined. There was 10.75 kilogrammes of trimmings representing .18% of the plate and flank product examined in 9 boxes. There was 67.775 kilogrammes of pieces of beef not individually wrapped representing 1.16% of plate and flank produce sampled in 31 boxes.
2. In **Master Meats Ballymahon**, produced approximately 182 tonnes of plate and flank for Agra Trading Ltd., of which 470 boxes were examined. The officials of the Department of Agriculture and Food discovered a substantial number of boxes containing a level of trimmings equal to or greater than 3 kilograms. Furthermore, in 229 boxes a substantial portion of the beef was not individually wrapped. Codfat was found in 8 boxes.
3. **Master Meats, Clonmel**, produced approximately 186 tonnes of plate and flank for Agra Trading Limited. The Department of Agriculture and Food found trimmings weighing 2.92 kilogrammes representing .03% of plate and flank sampled in two of the boxes of a sampled size of 402 boxes. Non-individually wrapped pieces were found in 35 boxes weighing in total 175.39 kilogrammes representing 1.99% of the plate and flank sampled.

Because the Department of Agriculture and Food considered the levels of infringements serious, particularly in Master Meats, Ballymahon, accordingly the Aids to Private Storage Securities were declared forfeit in addition to the recoupment sought in respect of the Aids to Private Storage and Export Refunds.

In respect of the production for Hibernia Meats Ltd., the position was as follows:

1. In **Master Meats Bandon**, produced approximately 256 tonnes of plate and flank for Hibernia. 127 boxes were examined. 2 boxes contained trimmings greater than 3 kilogrammes and 10 boxes also contained trimmings. Most of the trimmings were contained in boxes from a single contract. 10 boxes contained pieces not individually wrapped (representing 1.5% of the plate and flank sampled).
2. **Master Meats Ballymahon**, produced 387.5 tonnes of plate and flank for Hibernia. Some 535 cartons were examined. There were 117 boxes found with trimmings equal to or greater than three kilogrammes. Trimmings were also found in 61 other boxes. Non-individually wrapped pieces were found in 14 boxes weighing in total, 71.18 kilogrammes representing .5% of the plate and flank sampled.
3. **Master Meats Clonmel**, produced 250 tonnes of plate and flank for Hibernia. There were 483 boxes examined. Trimmings were found in 77 boxes and non-individually wrapped pieces were found in 88 boxes totalling 593.74 kilogrammes and representing 4.7% of the plate and flank sampled.

The Department of Agriculture and Food in respect of Master Meats Ballymahon forfeited the security in addition to the recoupment sought in respect of Aids to Private Storage and Export Refunds.

TAHER MEATS LTD

The evidence in relation to this company was given by Ms Brid Cannon, Assistant Principal Officer of the Department of Agriculture and Food, Mr Michael Downey, Higher Officer, Customs and Excise, Mr Wilfred Woolett, Veterinary Inspector of the Department of Agriculture and Food, Mr Maurice Mullen, Assistant Principal Officer of the Department of Agriculture and Food, Mr Godfrey Higgins, Manager of the Interests of Taher Meats Ltd., and Mr Naser Taher, Principal of Taher Meats Ltd.

The company operated in the beef processing industry in the period 1987 to 1990 with a premises in Roscrea, Co. Tipperary, where the company had facilities which included a slaughter house, deboning hall and a cold store. These premises were approved meat export premises under EC Council Directive 64/433 and 77/99. The company employed, during this time, approximately 150 employees at the peak of the season. The company also engaged sub-contractors for cleaning, hygiene, deboning services. The employees were paid with all appropriate deductions for PAYE and PRSI.

The Department of Agriculture and Food gave details of the intervention deboning yields returned by the company for the years 1989 to 1991-(October) as follows:-

	1989	1990	1991 (Oct.)
Taher Meats Ltd.,	68.65	68.25	68.40

Mr Mullen also gave evidence of the exports by this company together with the Export Refunds paid to this company as follows:

EXPORT REFUNDS PAID FOR 1987 = £ 9,784,509.38

Company	Destination	1988 STATUS			1989 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Taher Meats Limited	Iraq	643,709.5	—	—	1,003,321.0	951,446.1	17,245.5
	Egypt	—	7,098,352.3	2,279,640.9	—	4,838,267.3	—
	South Africa	1,961,099.3	—	—	—	—	63,017.6
	Canary Islands	24,861.0	—	20,007.0	—	52,651.4	—
	Jordan	—	—	—	—	514,887.7	—
	Tahiti	—	—	—	—	112,924.6	—
	Bahrain	—	—	—	—	116,246.1	—
	Cyprus	—	—	—	—	91,702.1	—
	Hong Kong	—	—	—	—	25,746.7	—
	Finland	—	—	—	—	20,134.3	—
	Yugoslavia	—	—	—	—	38,507.7	—
	Norway	—	—	—	—	12,434.9	—
		£15,202,597.99			£6,304,266.01		

Company	Destination	1990 STATUS		
		INT	APS	OTHER
Taher Meats Limited	Bulgaria	—	829,923.4	—
	Canary Islands	—	14,203.6	—
	Sweden	—	8,219.1	—
	Jordan	—	95,057.8	—
	Iraq	—	341,015.6	—
	Egypt	—	508,012.70	—
EXPORT REFUNDS PAID		£N/A		

This was one of the companies who were found to have committed breaches of the regulations under the 1988 APS Scheme and who were penalised in the sum of £96,613 in respect thereof.

The irregularities consisted of the inclusion of ineligible trimmings in cartons of beef placed in storage under this scheme and the failure to individually wrap all pieces of meat in such cartons.

Evidence was adduced before this Tribunal with regard to this company concerning a shipment of 548.0823 tonnes of beef on the N.V. Yehya from Foynes on the 30th day of September 1989.

It appears from the evidence of Miss Bríd Cannon of the Department of Agriculture and Michael J Downey, Officer of Customs & Excise, that what happened in this case was:

- (1) Taher Meats Ltd shipped a consignment of 548.0823 tonnes of beef on the M.V. Yehya from Foynes on the 30th day of September 1989.

- (2) The beef was late 1988 production which had been removed from warehousing control for export on various dates from 2nd August 1989 onwards and its intended destination as evidenced by the declarations on the D & C forms and by the Bill of Lading was Egypt.
- (3) It was certified by the Irish Customs Authorities as having left EC territory on the 30/9/89.
- (4) The export refund value of the consignment was £1.055m and the advance payment securities lodged in respect thereof totalled £1.266m.
- (5) The vessel was scheduled to call to the port of Imogen in Netherlands to take on board a consignment of frozen fish.
- (6) During the course of the voyage, the engine developed trouble and the ship called to the port of Cobh to effect some repairs.
- (7) It then proceeded to Imogen. On arrival at Imogen, a persistent smell of diesel oil was found to be emanating from the hold and further investigation showed that there had been a leak of fuel oil into the hold which appeared to have damaged part of the cargo.
- (8) It was agreed that the cargo would have to be removed from the hold to assess the damage and to prevent further damage.
- (9) Taher Meats made application for permission to re-enter the meat temporarily under Customs suspensory procedure in the Netherlands for the purpose of conducting this assessment.
- (10) In anticipation of the grant of such permission, 517.348 tonnes of meat was placed in a cold store in Flushing, Netherlands, under Customs Suspensory Control.
- (11) The balance of the meat was detained on board the ship for survey and after examination, it was deemed to be unfit for human consumption by the Dutch Health Authorities and was sent for destruction.
- (12) A survey of the balance of the product was carried out by the Dutch Customs Authorities and certain infringements in the regulations were discovered. The infringements were largely similar to the infringements already discovered in respect of the beef in the Joint Department/Customs 1988 Beef Sampling Operation.
- (13) Taher Meats sought and obtained permission to repackage the meat stored in Flushing and approval in respect of same was granted by the authorities, subject to certain specific requirements, including limitation on the type of repackaging and relabelling, the need for liaison with Dutch authorities and availability of an official account of operations conducted together with appropriate linkage of the product back to the product temporarily re-imported as required by the regulations.
- (14) The final operation was supervised by Veterinary Inspectors from the Department of Agriculture who certified the meat fit for human consumption and the beef was eventually re-exported from Vlissingen in the Netherlands on the 23rd July 1990.
- (15) The consignment, however, was refused entry to Egypt on health grounds.

- (16) Following rejection of the meat in Egypt, Taher Meats sought an alternative market for the consignment. It was eventually imported into Jordan on the 23rd December 1990 and satisfactory proofs of import into Jordan were lodged on the 31st December 1990.
- (17) Certification from the Jordanian Veterinary Authorities with regard to the fitness of the beef for human consumption was received in November 1992.

In order to adjudicate on export refund entitlement, the Department of Agriculture needed to consider the following issues:

- a) Whether temporary re-import into the Community was justifiable.
- b) Whether proper procedures were observed during the import, storage, repackaging and re-export operations.
- c) The significance of the investigation by Dutch Customs.
- d) The status of product allegedly sent for destruction on the instruction of the Dutch Health Authorities.
- e) Whether an extension of the 12 month deadline for import into a Third Country was justified.
- f) The fitness of the meat re-exported for human consumption.

The Department of Agriculture was satisfied that the temporary re-import of the beef was justified as it arose purely from an accident of fuel oil leaking into the hold of the vessel.

The Department of Agriculture was satisfied that all proper procedures were observed during the import, storage, repackaging and re-export operations.

The Dutch Customs report showed that non-individually wrapped meat had been included in the consignment and this was consistent with the findings of the Irish Joint Sampling operation. Some of the bondings examined in the Netherlands were covered by the Joint Sampling Operation already referred to.

The Dutch Customs report referred to the presence of forequarter, flank, brisket and shank meat in the consignment and expressed the view that a portion of this meat was not eligible for export refund.

The Department of Agriculture did not agree with this interpretation of the regulations and was satisfied that the meat included in the consignment was eligible for export refunds.

With regard to the product destroyed, Taher Meats Ltd sought relief on the 20% advance payment premium for this beef on force majeure grounds and this claim is being considered by the Department of Agriculture.

The Department of Agriculture was satisfied that in all the circumstances the extension of the 12 month regulatory deadline was justified and approval for the late import of the product into a Third Country was granted.

Given that the rejection of the product by the Egyptian authorities occurred at a time when they had major BSE related difficulties with Irish beef, the Department of Agriculture did not place serious emphasis on the rejection of the beef by the Egyptian authorities.

It had been certified by the Department of Agriculture Veterinary staff as fit for human consumption before being re-exported from the Netherlands and subsequently by the Jordanian veterinary authorities.

The situation which led to this investigation was caused by the incident hereinbefore referred to, namely the engine trouble on the transporting ship and the seepage of oil into the hold, was dealt with as appropriate by the authorities and is not in any way indicative of any malpractice on the part of this company.

HIBERNIA MEATS LTD.

The evidence to the Tribunal in respect of Hibernia Meats Ltd., was given by Ms Brid Cannon, Assistant Principal Officer with the Department of Agriculture and Food, Declan Holmes, Supervisory Agricultural Officer with the Department of Agriculture and Food. Rory Godson, Business Editor of the Sunday Tribune, John Boothman, Veterinary Inspector, Peadar O'Duinn, Inspector of Taxes, Revenue Commissioners, Mr Maurice Mullen Assistant Principal Officer of the Department of Agriculture and Food and James Quinn, Chief Executive of Hibernia Meats Ltd.

Hibernia Meats Ltd, operated approved meat export premises under EC Council Directive 64/433 and 77/99 at Athy, Co Kildare, and Sallins, Co Kildare, where they had facilities for slaughtering, deboning and a cold store. The company's main business in the beef processing industry was in respect of commercial, intervention and the export of beef. Hibernia Meats Ltd, exported substantial quantities of beef already referred to in the Export Credit Insurance Chapter of this Report to Iraq on the benefit of contracts obtained by CED Viandes in France. This company, together with Mr Tom McAndrews subsequently purchased the Hibernia Meats Ltd., facility and set up the company Eurowest Foods Ltd.

Mr Maurice Mullen of the Department of Agriculture and Food gave evidence, to the Tribunal, of the Intervention Deboning Yields achieved by Hibernia Meats Ltd., in their premises in both Sallins and Athy in the years 1986 to 1991 inclusive and they were as follows:-

	1986	1987	1988	1989	1990	1991
Hibernia Meats	69.52	67.76	-	68.29	68.43	68.93
Hibernia (Sallins)	68.47	68.43	68.59	-	68.30	63.34

The Department of Agriculture and Food gave details of a Defatting Analysis carried out by the Department in respect of Intervention deboned product produced by the company from their Sallins plant for the 22nd of November of 1990 and the 30th of 1990 in respect of forequarter only. In this examination there were ten boxes defatted of which two showed overfat. The range of fat level was between 3.41% and 16.79% with the average of 8.71% which is within the permitted level.

The Department also gave details of a defatting analysis carried out on intervention deboned product by Hibernia, Athy, on various dates between the 1st of May of 1991 and the 29th of August 1991. This examination was carried out on both forequarter and plate and flank beef and had the following overall results.

OVERALL RESULTS	FQ %	PF %
No. of Boxes Defatted	40.0	12
No. Overfat	26.0	4
Average	11.78%	27.23%
Range	3.85% / 19.27%	18.68% / 39.99%

Since the fat level on the forequarter beef averaged in excess of the 10% the Department of Agriculture and Food sought compensation from the company in the sum of £4,177.06. At the time that Mr Mullen gave evidence to the Tribunal the company was disputing this amount.

Mr Mullen also gave evidence to the Tribunal of the beef exported by the company from 1984 to 1990 inclusive and these are set out hereunder:-

Company	Destination	1984 STATUS			1985 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Hibernia Meats Limited	USSR	391,390.9	-	-	-	-	-
	Ivory Coast	-	-	27,751.0	-	393,395.90	38,739.70
	Egypt	-	-	564,709.4	723,3337.90	1,792,525.80	52,422.90
	Zaire	-	-	78,880.5	-	99,831.60	-
	Saudi Arabia	-	-	325,281.9	-	294,655.60	94,363.90
	Cyprus	-	-	46,147.2	102,506.80	484,311,135.90	37,772.20
	Gabon	-	-	-	-	25,021.30	19,626.60
	Iraq	-	-	-	-	99,529.10	-
	Oman	-	-	-	-	-	13,264.80
	Togo	-	-	-	-	-	16,538.90
	EXPORT REFUNDS PAID	£7,844,396.56			£29,521,595.32		

Company	Destination	1986 STATUS			1987 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Hibernia Meats Limited	Malta	83,878.9	20,589.7	24,938.8	-	-	-
	Cyprus	77,024.4	284,604.3	247,517.3	157,610.10	12,730.1	61,621.80
	Egypt	1,455,904.70	4,944,877.22	1,488,236.33	208,262.20	3,733,368.50	394,511.70
	Canary Islands	1,932.00	38,321.??	1,702.10	80,000.00	-	-
	Turkey	403,207.90	-	-	-	-	-
	Iraq	1,014,708.00	1,952,517.00	1,094,457.60	5,028,427.8	-	893,422
	Togo	-	20,928.00	19,583.50	-	-	-
	Algeria	-	998,797.30	55,823.90	-	-	229,885.40
	Sweden	-	12,806.30	27,431.50	71,307.30	-	-
	Norway	10,102.20	10,199.40	-	-	-	-
	Angola	-	2,770.10	8,617.40	-	499,100.80	33,796.90
	French Polynesia	-	-	19,659.60	-	-	-
	Tahiti	198,820.50	20,200.40	-	-	-	-
	Ivory Coast	-	413,200.30	16,451.40	-	-	68,577.00
	Zaire	802,439.60	164,656.30	17,187.70	-	-	-
	Saudi Arabia	39,783.10	180,562.70	93,599.60	98,410.40	29,198.10	479,594.18
	Victualling	-	-	-	-	-	-
	Iran	-	-	-	413,484.60	3,747,458.80	1,504,252.40
	USSR	-	-	-	-	-	-
	Kuwait	-	-	-	-	8,657.40	-
	Morocco	-	-	-	4,079,683.23	500,000.00	-
	Bahrain	-	-	-	17,643.60	-	24,358.20
	Yugoslavia	-	-	-	1,524,357.15	-	3,905.90
	Quatar	-	-	-	-	-	11,494.10
	Israel	-	-	-	8,691,884.04	-	1,399,672.60
		-	-	-	13,117.10	-	-
		-	-	-	-	-	-
	EXPORT REFUNDS PAID	£17,649,712.37			£36,470,083.90		

Company	Destination	1988 STATUS			1989 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Hibernia Meats Limited	Iran	-	5,041,107.8	802,400.3	-	4,658,286.00	4,253,742.10
	Cyprus	25,434.9	-	1,943.9	28,576.80	202,482.70	51,116.20
	Malta	47,887.4	22,787.8	11,773.1	-	58,594.10	-
	Saudi Arabia	77,328.4	23,660.5	60,497.2	-	79,306.70	68,688.90
	Iraq	909,507.0	275,753.2	2,077,686.8	-	6,323,169.78	230,321.00
	Ivory Coast	117,302.4	26,550.3	-	55,564.90	-	5,652.90
	Egypt	-	305,969.7	22,891.6	1,048,158.60	2,731,060.36	798,791.40
	Qatar	9,175.2	4,076.8	-	-	-	-
	South Africa	5,834.5	249,653.3	63,997.1	37,855.50	-	23,538.70
	Morocco	1,484,647.5	-	-	-	-	-
	Canary Islands	-	-	-	55,188.60	28,614.20	-
	Victualling	-	-	-	31,544.90	-	-
	USSR	-	-	-	4,299,130.10	-	-
	Yugoslavia	-	-	-	-	-	23,355.10
	Nigeria	-	-	-	-	-	44,813.30
	Romania	-	-	-	-	-	11,144.88
	Gibraltar	-	-	-	-	8,019.10	-
	Bahrain	-	-	-	-	65,911.30	-
	Hong Kong	-	-	-	-	118,008.20	-
EXPORT REFUNDS PAID		£36,552,686.99			£28,045,425.25		

Company	Destination	1990 STATUS		
		INT	APS	OTHER
Hibernia Meats Limited	Yugoslavia	-	-	139,335.62
	Iraq	-	1,599,205.5	68,785.1
	Iran	-	4,745,884.60	420,211.6
	Bahrain	22,995.0	69,369.47	11,535.4
	Malta	832.3	54,904.5	13,752.06
	Oman	-	14,324.7	-
	Cyprus	48,141.0	92,934.83	45,270.2
	Canary Island	-	42,008.8	35,372.36
	Egypt	-	1,095,885.6	1,070,971.7
	Hong Kong	-	-	26,772.1
	Victualling	8,881.0	-	46,998.8
	USSR	16,939,617.59	-	-
	Sweden	7,976.0	11,932.4	-
	Saudi Arabia	-	-	98,182.0
	Turkey	-	-	21,494.3
	Ivory Coast	-	79,518.4	-
	Norway	-	20,198.4	-
	Finland	18,992.0	-	-
	Gabon	14,149.5	8,087.9	15,254.9
£N/A		£N/A		

Mr O'Duinn, Inspector of Taxes at the Revenue Commissioners gave evidence concerning a Tax avoidance scheme put in place by the company in the years 1987 to 1990. Hibernia Meats International Ltd, had earnings on tax free profits from the export of beef and paid out tax free dividends in the four years to November of 1990 of £7,555.00. A company called Mettlehorn Ltd, a company incorporated on the 11th of May 1988 received approximately £683,000 of this dividend. This company paid out, between the 11th of May of 1988 to the 31st of December 1989 £483,324 and from the 1st of January 1990 to the 31st of December 1990 £191,725. These sums were paid

to approximately 100 employees of the Hibernia Group who had subscribed for a variety of different classes of shares in the company Mettlehorn Ltd. There were approximately 12 different classes of non-voting shares in this company.

The view of the Revenue Commissioners was that this was a scheme whereby the dividends were a substitute for payment which would otherwise be treated as a remuneration subject to income tax. On the basis of the figures above, the tax would have been in the region of £250,000. It has always been a Revenue policy to challenge these schemes and it is viewed as tax avoidance as opposed to tax evasion.

Hibernia Meats Ltd., is one of the companies who were found to have committed serious breaches of regulations with regard to the 1988 APS scheme resulting in a penalty of £1,525,748.93p.

This matter has been dealt with in the Chapter of this Report dealing with the 1988 APS scheme and the right of the Department of Agriculture, as Intervention Authority, to impose this penalty, is the subject of proceedings in the High Court.

Mr Rory Godson, a journalist, gave evidence before the Tribunal that, having been informed that lorry loads of Irish beef had been rejected in Baghdad at the end of 1988 and the early part of 1989, he, on the 19th day of May 1989, travelled to Mersin in Turkey, which is the port to which the meat had been exported.

Having made inquiries there, he went to a warehouse, where he states there was a considerable amount of Irish beef being held.

He ascertained that the beef had been exported by Hibernia Meats.

He noted a roller assembly line with boxes of meat being pushed down and labels were being stripped off the packages of meat.

On his return, he sought information from the Department of Agriculture for the purpose of ascertaining how much intervention beef was being exported to Iraq but no information was forthcoming.

It appears from the evidence of Ms Cannon of the Export Refunds Section of the Department of Agriculture that:

- (1) 477 tonnes of beef was despatched out of Ireland on the 30th day of November 1988 for export to Iraq.
- (2) 43 tonnes were despatched on the 16th February 1989 and 500 tonnes despatched on the 22nd day of April 1989.
- (3) The original 477 tonnes was rejected by the Iraqi authorities and returned to the warehouse in Mersin.
- (4) The latter two consignments were intended originally for Iraq and were stored in a cold store in Mersin awaiting onward shipment when the rejection notice for the first consignment was received.

- (5) Hibernia Meats were reluctant to take a chance on onward shipment to Iraq in the light of the rejection of the previous load.
- (6) In June and July 1989, Hibernia made informal approaches to the Department concerning difficulties they were experiencing with a rejection by their Iraqi customer of a consignment of their beef and inquired about the procedures to be followed for bringing this consignment back to Rotterdam with a view to correcting the alleged defects.
- (7) By letter dated the 18th day of August 1989 an application was made to the Department of Agriculture for permission to re-import the beef.
- (8) They stated that it was their original intention to re-label the product in Mersin for despatch to another customer in the Mediterranean area but became dissatisfied with the progress on re-labelling and decided that the best course would be to move the product to Rotterdam to continue the operation of re-labelling.
- (9) A total of 1,020 tonnes was imported under Customs Suspensory procedure into Rotterdam.
- (10) The Investigations Branch of Customs monitored the case in association with Dutch Customs and with the Department of Agriculture.
- (11) The Veterinary Services of the Department of Agriculture conducted an inspection of a portion of the product in September 1989 and while the meat was deemed to be fit for human consumption, Veterinary re-certification of the inspected meat was refused because there had been a break in the Veterinary control chain while the product was outside the Community.
- (12) Hibernia applied for an extension of the 12 month period for import on 15th November 1989 and as the Department of Agriculture was not satisfied with regard to the reasons advanced by Hibernia for the re-import of meat, the Department of Agriculture sought the advice of the Commission concerning re-import in February 1991.

Certain theories were raised by the Department and replied to by Hibernia Meats but by the 11th November 1992, no advice had yet been received from the Commission.

This is obviously the case referred to by Mr Godson and again illustrates that the matter is being dealt with by the Department of Agriculture in accordance with the regulations and procedures.

The Tribunal, in the course of its inquiries in August of 1992, received documentation from Hibernia Meats Ltd., through their solicitors, Messrs Arthur Cox & Co. The documentation related to beef exports by Hibernia Meats Ltd., to Iraq. One of the documents supplied was a Veterinary Certificate for export of meat to Iraq and a number of these documents were supplied.

Mr Sean O'Connor, Deputy Director of Veterinary Services, responsible for Veterinary Control of Meat Production told the Tribunal that the Veterinary Certificate for export of meat to Iraq, was the standard basic meat inspection certificate. It is in the following terms:-

AN ROINN TALMHAIOCHTA AGUS BIA, ARAS TALMHAIOCHTA, BAILE ATHA CLIATH. 2
DEPARTMENT OF AGRICULTURE AND FOOD, AGRICULTURE HOUSE, DUBLIN 2

TEL, 789001
TELEX 83407
REF

VETERINARY CERTIFICATE FOR EXPORT OF MEAT TO IRAQ

1. **IDENTIFICATION OF THE MEAT**

Meat From:

Type:

Type of Packing:

Quantity:

Net Weight:

Gross Weight:

Consignor: _____

Consignee _____

By Ship:

2. **ORIGIN OF THE MEAT**

Meat originates from abattoirs/boning plants inspected and approved under Co. Directive 64/433 EEC and 72/462/EEC

3. **DESTINATION OF THE MEAT**

Meat shipped from Ireland to State Company for Foodstuff Trading Baghdad/Iraq Shipment by refrigerated container.

4. **HEALTH CERTIFICATE**

The meat described at 1. above has been produced at premises inspected and approved by the Irish Department of Agriculture and Food - a competent authority of the EEC - and after ante-mortem and post-mortem inspection has been found free from disease and fit for human consumption.

On the basis of routine sampling the meat is free from antibiotic, hormone preservative materials. The meat is in every respect, fit for human consumption in all countries including Ireland.

Signature: _____

Official Title: _____

Date: _____

Amongst the Veterinary Certificates, for export of meat to Iraq, furnished to the Tribunal, by Hibernia Meats Ltd., was a certificate dated the 25th February of 1988 prepared in respect of a shipment to be exported on the MV Ice Flower. This Veterinary Certificate differed from the basic Veterinary Certificate in that paragraph

4 entitled Health Certificate had a number of additions which made it read in the following terms:-

"The meat described at 1 above, has been produced at premises inspected and approved by the Irish Department of Agriculture and Food - a competent authority of the EEC - and after ante-mortem and post-mortem inspection has been found free from disease and fit for human consumption. Animals were slaughtered within 90 days before arriving at the Buyer's stores.

On the basis of routine sampling the meat is free from antibiotic, hormone preservative materials. The meat is in every respect, fit for human consumption in all countries including Ireland at the date of shipment."

This document bore the signature of Susan A. McKeever, Veterinary Inspector and it was dated the 25th of February 1988.

In evidence, Ms McKeever, told the Tribunal that in respect of the above shipment, at the request of the company she had signed two certificates. She said:-

"the trade may request two certificates for any consignment if they wish. We only issue one certificate to cover any one carton of beef. We are not issuing two certificates for the same quantities that if the trade require two certificates for two separate customers, for two separate ports, that would not be a problem to us."

Accordingly, in respect of this shipment, two certificates were sought by Hibernia Meats Ltd., to cover the total showing of 4,968 cartons and the second for 72,777 cartons. Ms McKeever, told the Tribunal that she issued the two certificates in the form of the standard basic meat inspection certificate and that at the time that she signed the two certificates that the following words were not on them:-

"Animals were slaughtered within 90 days before arriving at the buyers store."

and;

"at the date of shipment."

Ms McKeever, further told the Tribunal that when the Certificates issued, that is after they had been signed, dated and stamped, they would be given to a representative of the company exporting the beef, in this case, Hibernia Meats Ltd.,

Mr Oliver Murphy, formally with Hibernia Meats Ltd., gave evidence to the Tribunal in relation to the Certificate and particularly in relation to the addition which appeared on the certificate in respect of the MV Ice Flower, for the 25th of February of 1988 and told the Tribunal:-

"That nobody in Hibernia Meats, or in the company which I ran, had anything to do with that particular Certification."

The Tribunal was informed that the person in the company, normally responsible for liaising with the Department was Mr Jim Quinn and that once the Department had given

the documents to the company, they would be forwarded to their principal, CED Viandes in Paris. Mr Murphy told the Tribunal:-

"two copies go with the shipment and the original goes to the bank in Paris and the company keeps a number of copies."

Mr James Quinn, Chief Executive of HMIL Ltd., formerly Hibernia Meats Ltd., gave evidence to the Tribunal of having examined the two certificates and accepted that the certificate for the MV Ice Flower, dated the 25th of February 1988, containing the phrases:

"animals were slaughtered within 90 days before arriving at the buyers' stores."

and;

"at the time of shipment"

was not the certificate received by the company from the Department and was not the certificate that they had submitted to their associates CED Viandes in France.

As a result of the certificate being made available to the Tribunal, the Tribunal caused inquiries to be made by the Garda Siochana. As a result of their inquiries a further five certificates were produced similar to the certificate containing the additional phrases.

Mr Quinn had seen these additional five certificates. He accepts that these certificates were not the certificates which were signed by Susan McKeever at the time they were made available to his company.

"Q. And clearly whoever interfered with them or put in the additional words is representing that the Department of Agriculture were certifying something which they weren't certifying.?"

"A. That would appear to be the case. Yes.

"Q. And furthermore, doing it in the name of your company, Dantean International Ltd.,"?

"A. Well, or perhaps doing it in the name of the Department of Agriculture.

"Q. Or both,?"

"A. Yes, Or both.

"Q. Now is that a serious matter?"

"A. No doubt!."

Mr Quinn continued:

"Well I am satisfied, beyond any doubt whatsoever, that there was no abuse of the certs. which we received from the Department. We sent on to Paris, and as far as I am concerned, my function is, the territorial extent of my function is Ireland and what might or mightn't have happened off-shore, while it is of concern to me, is not a matter I am in a position to investigate.

The Tribunal, in the course of further inquiry, for the purpose of seeking to ascertain how these additions had come to be added to this certificate, wrote to CED Viandes on the 16th of June 1993, enclosing transcripts of the evidence relating to this Certificate and requesting CED Viandes for assistance in explaining the person(s) who added or interfered with Veterinary Certificates for the export of meat to Iraq enclosed with this letter. The company were invited to give evidence to the Tribunal but declined such invitation and replied by letter of the 12th of July 1993, and in respect of this issue, Mr Franz Klees, for and on behalf of CED Viandes, S.A. wrote:-

"I have no knowledge of any alleged alteration of or additions to the Veterinary Certificates enclosed with your letter of the 16th of June and I was unaware that there might have been any additions to such Veterinary Certificates until the matter became an issue in the Tribunal.

During the period in question, I was not responsible for or associated with the administrative side of the business which would include dealing with Veterinary Certificates. This was the responsibility of the then President of CED Viandes, Mr Rageszzi who died suddenly on the 9th of April 1988.

I can say that any amendments to such Veterinary Certificates were not carried out with my knowledge, consent, or approval. Furthermore, I wish to advise the Tribunal that immediately after having been made aware of it I raised the issue with such existing members of the staff of CED Viandes, who are employed by us in an administrative capacity during the period in question. None of the staff has any further knowledge concerning such alleged alterations. On page 2 of your letter, of 16th June last, you state that "the only place to which the certificates appear to have been sent were to the company CED Viandes" but this is not in fact the case. The documents were also presented to the Iraqi Authorities and in particular the Iraqi Embassy for Legalisation. While, as I have said, have no knowledge as to how, where or when, the Veterinary Certificates were allegedly altered it would be wrong to assume that the Iraqi purchasers of the beef had no interest in altering or amending such certificates. In circumstances where it was crucial for Iraq's war effort to have beef cleared from Mersin to Turkey to Iraq, the purchasers would have had an interest in overcoming what might have been difficulties for them in importing the beef within the required time frame."

The Tribunal, is accordingly unable to make finding as to who or where the Veterinary Certificates for the export of meat to Iraq, produced to the Tribunal were interfered with. However, the Tribunal is satisfied and accepts completely the evidence of Ms McKeever, that she did not alter the Certificates and the evidence of Mr Oliver Murphy and Mr Jim Quinn, that they were not altered by the company or whilst in the company's possession.

The Tribunal is satisfied that the Certificates were altered when they left the jurisdiction of the Republic.

TUNNEY MEATS

This company was the proprietor of a plant at Clones in the County of Monaghan. On the 9th day of July 1991 Mr Philip Smyth of Sach's Hotel in the City of Dublin contacted Mr Aidan McNamara of the Department of Agriculture by telephone and made certain allegations with regard to the deboning of intervention beef by Tunney Meats at their factory in Clones particularly during the period September 1990 - May 1991 when he alleged that the only business being carried out by the plant at that time was the deboning of beef for Intervention and that in spite of this they had exported to the United Kingdom approximately 400,000 lbs worth of forequarter beef and alleged that this beef was properly the property of the Agriculture and had been "syphoned off" during the deboning of intervention beef.

He called to see Mr McNamara on the following day namely the 10th day of July 1991 and repeated the allegation and alleged that the IB7 forms which had been supplied to the Department as part of the relevant documentation had been altered to ensure and to show that the yield in boneless beef was no greater than 68.08%. Whereas in fact it had been greater and the balance had been syphoned off by Tunney Meats for commercial purposes.

He was in possession of certain documents including photostat copies of invoices, IB7's and IB4's and undertook to forward copies thereof to Mr McNamara which he did.

Mr McNamara contacted Mr Gerard Mulligan the Veterinary Inspector in charge of the plant in Clones and informed him of the nature of the allegations and included copies of Health Certificate's which had been signed by Mr Mulligan in respect of the export of the beef to the United Kingdom.

The Department of Agriculture sought his observations as to whether there was a possibility that this beef should have become the property of the Intervention Agency or whether it can definitely be shown to be genuine commercial product.

On the 22nd of July 1991 Mr Mulligan replied to the Beef Intervention Section and stated that;

"All intervention beef produced and stored at the premises in Clones in the period September 1990 to May 1991 was directly supervised by my staff and all records of production and storage are available. All the intervention beef is stored at the premises."

This did not really deal with the query and on the 30th day of July 1991 as a result of a telephone conversation from the Department of Agriculture. He again wrote stating

"I would like to point out that although Tunney's processed beef for intervention there, 4,115 animals were slaughtered for commercial purposes between January 1990 and May 1991. There would also have been a certain amount of intervention rejects boned in this period as well as beef in storage from previous

years. To the best of my knowledge the beef in question exported to the UK came from non-intervention grade bovines."

On the 23rd of August 1991 Ms Flahive of the Beef Intervention Section of the Department of Agriculture wrote to Mr Smyth as follows:

"I refer to your letter of 10th July 1991 regarding intervention operations at Tunney's Meat Plant, Clones, Co Monaghan.

"Inquiries have been made in the matter and the position is that all beef exported to the UK during the period mentioned would appear to have come from animals slaughtered for commercial purposes or from non-intervention grade bovines."

Mr Smyth had been in touch with the office of the Tribunal and consequent to this reply from the Department of Agriculture made a considerable amount of documentation or copies thereof available to the Tribunal.

This documentation which included a notebook alleged to have been kept by Mrs Margaret Potter, who was employed by Tunney Meats as a clerk and who is responsible for the preparation of APS and Intervention documentation, copy health certificates, copy IB4s and IB7s which was alleged to show that:

- (1) During a particular period between the 26th day of September 1988 and the first day of October 1988 during the operation of the APS Scheme it was usual for Tunney Meats to increase the weights of the carcasses being placed in intervention by 2 kilos per side, that is four kilos per carcass, and to also add in two sides to the day's production and
- (2) During deboning for intervention purposes it was the practice to remove or harvest for their own commercial purposes any meat which was not required to show the minimum yield of 68% of meat from the quarters.

In order to prove this documentation and to establish the meaning thereof it was necessary to hear oral testimony from the said Mrs Margaret Potter.

The testimony given by her was denied and contradicted by the boning hall manager of Tunney Meats who was her brother, Mr Ronnie Flanagan, by Mr Michael Connolly the Manager of the Plant and by Mr John Copas, the Managing Director of Tunney Meats.

A problem which concerned the Tribunal was how these documents came to be in the possession of Mr Philip Smyth, who made them available to the Tribunal.

During the course of her evidence Mrs Potter denied having made them available to Mr Smyth and did not appear to be fully conversant with their contents and in a position to give evidence with regard to their meaning.

When Mrs Potter had denied making these documents available to Mr Smyth, the Tribunal was concerned to ascertain how they came into his possession and having been sworn, Mr Smyth stated that he had obtained them from Mrs Potter and that he had made three separate payments to her in respect of documentation supplied by her to him, £500

on the first occasion, then when some documents were supplied a payment of £2,000 and when further documents were supplied a payment of £3,000.

Subsequent to this evidence and having received independent legal advice Mrs Potter admitted receiving the said payments other than the initial payment of £500 and that she had supplied the documents to Mr Smyth.

In these circumstances the evidence of Mrs Potter had to be approached with caution particularly in view of the denials by those alleged to have been involved.

The relevant documents however did show the addition of the kilo per quarter namely four kilos per carcase and the addition of the two sides on the days in question and her evidence in this regard is accepted by the Tribunal.

The Tribunal also accepts her evidence that during 1990 and 1991 that it was the practice when deboning for intervention purposes, particularly when there was a large kill, to appropriate for commercial purposes the red meat yield in excess of the 68% necessary to be obtained and that this was done in the manner in which she described namely that at lunchtime the IB7s would be made available to her and she would be in a position to calculate the number of boxes that would be produced, the number of boxes which were necessary to provide the yield of 68% and to calculate the number of boxes of meat that could be taken without interfering with that yield.

She stated when there was a kill involving 500 to 600 cartons of meat that it would be possible to use between 20 and 40 cartons for commercial purposes.

The Tribunal deprecates the activities of Mr Philip Smyth in regard to this matter and deprecates his approaches to Mrs Potter and the payments made to her by him and his attempts to purchase the testimony of other witnesses as part of his campaign against Mr Hugh Tunney with whom he was in conflict.

CLOON FOODS LIMITED

The evidence, in relation to this company, was given by Mr Seamus Fogarty, Department of Agriculture and Food and Mr Michael Behan, Managing Director of Cloon Foods Ltd. The company was established in April 1991 and it purchased the assets of Master Meat Packers (Clonmel) Limited with premises at Upper Irish Town, Clonmel, Co. Tipperary. The company operated a slaughtering, deboning and cold store facility with approved meat export premises under EC Council Directives 64/433 and 77/99 with EEC No. 336. The company is involved in the commercial intervention and export of beef. The company employs approximately 130 full-time employees who are paid by cheque and the company pays appropriate PAYE and PRSI to the Revenue Commissioners as appropriate.

The Veterinary office had recorded the issue of 4 IB4s on Friday the 24th of April 1992. The forms were signed on the top left-hand corner by the issuing officer and he also initialled the Register in which they are recorded. The following Tuesday the IB4s for that day's production were about to be issued when Agricultural Officers noticed that two additional IB4s had already been issued. It transpired that the two IB4s had been taken from the Veterinary office and substituted for two that had been issued and noted the previous Friday by the Department officials. The staff on the ground were adamant that

they had not initialled the later IB4s at the time of issue and pointed out they had not signed those later IB4s either. They brought this matter to the attention of the Management, who could offer no realistic explanation. They reported the matter to headquarters and it was decided to refer the matter to the Gardai for investigation.

A letter issued from the Department to Cloon Foods, informing the company that it was being suspended from deboning operations on the 19th of May of 1992.

At an initial meeting between the company and headquarters staff in the Department the company repeated that they could not explain what had happened. They did offer to make further enquiries. At a follow-up meeting on the 5th of June the company explained that they had again re-interviewed staff about the matter and that two members of staff had admitted interfering with intervention documents. The reason was that a mistake had been made in supplying meat for tender. An excess had been supplied and the staff took it upon themselves to recover the over-supply of meat. The way they went about that was to gain access to the Veterinary office somehow and take two more IB4s and replace the ones that had been issued.

Two operatives, in the factory, made statements to the Gardai. These were supplied to the Department. The statements indicated that the operatives had taken this action on their own initiative and the company insisted that they had no part in the matter. Representatives of the company confirmed that they had improved their own supervisory system at the plant. The Department's Veterinary Inspector confirmed that new arrangements had been put in place by the company and following that report, in September of 1992, the company were re-instated for deboning purposes.

DJS. MEATS / DOHERTY'S CARRIGANS

The evidence in relation to these companies is given by Mr Seamus Fogarty, the Department of Agriculture and Food, Mr Diarmuid P. O'Ceallaigh, Mr Maurice Mullen, Department of Agriculture and Food and Mr Seamus Hand, former Managing Director of DJS Meats Ltd.

Mr Seamus Hand gave evidence to the Tribunal that he had been a shareholder in DJS Meats Ltd., which commenced operations in a meat premises at Tallaght in 1978 at which time the company was mainly involved in commercial contract deboning. In 1985, DJS Meats Ltd., purchased James Doherty Carrigans, which had an approved meat export premises under EEC Council Directive 64/433 and 77/99. DJS Meats carried on business there from October of 1985 to approximately June of 1989. Mr Hand told the Tribunal that in 1989 DJS Meats Ltd., sold the Tallaght plant, and in June of 1989 the Carrigans premises were also sold. At all times the main business carried on by the company was commercial intervention and export business.

The premises at Tallaght was solely involved in the beef processing business as a deboning premises. There was no cold store and the company had the facilities of the national cold store in Tallaght. The company purchased beef from various slaughter houses and deboned it in their own premises and then subsequently stored it in the National Cold Store. The company employed approximately 85 employees at the Tallaght premises and the company paid all PAYE and PRSI to the Revenue Commissioners as appropriate having deducted it from the wages of the employees. The company did not employ sub-contractors in the Tallaght premises.

The meat export premises at Carrigans in Co. Donegal, consisted of a slaughtering facility, deboning facility and cold store facility with a registered EEC No. of 292. The company was wholly involved in the beef business being concerned with commercial, intervention and the export of beef. The company employed approximately 75 who were paid weekly and the company paid all PAYE and PRSI to the Revenue Commissioners as appropriate. The company did not employ sub-contractors.

Mr Maurice Mullen of the Department of Agriculture and Food, gave evidence to the Tribunal of the Intervention Yields achieved by the companies in both the Tallaght premises and the Carrigans premises for the year 1983 to 1989 as follows:-

	1983	1984	1985	1986	1987	1988	1989
Tallaght	66.02%	67.62%	67.97%	67.95%	68.01%	68.28%	68.58%
Carrigans	—	—	—	68.21%	68.19%	-	68.82%

Mr Mullen gave further details to the Tribunal about the companies' exports of beef from 1984 to 1989 together with the export refunds paid to the company:-

Company	Destination	1984 STATUS			1985 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
DJS Meats Limited	Benin	-	-	14,130.4	-	-	-
	Saudi Arabia	-	-	125,408.8	-	-	40,537.9
	Togo	-	-	15,540.2	-	-	-
	Zaire	-	-	64,651.2	-	-	102,861.1
	Ivory Coast	-	-	14,986.8	-	-	44,215.67
	Malta	-	-	-	-	-	71,994.8
	Cyprus	-	-	-	-	-	31,081.4
	Gabon	-	-	-	-	-	16,373.8
	Mauritius	-	-	-	-	-	14,686.5
	Zimbabwe	-	-	-	-	-	45,035.5
EXPORT REFUNDS PAID		£416,823.37			£530,405.79		

Company	Destination	1986 STATUS			1988 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
DJS Meats Limited	South Africa	-	-	637,608.5	-	150,507.1	40,117.4
	Malta	-	19,959.60	-	-	-	-
	Zaire	-	-	38,401.30	-	-	-
	Saudi Arabia	-	-	82,315.50	-	-	-
	Gabon	-	-	43,881.70	-	-	-
	Cyprus	-	-	-	-	-	46,659.2
EXPORT REFUNDS PAID		£1,411,000.00			£744,944.08		

EXPORT REFUNDS PAID FOR 1987 - £429,337.78

Quantities. - 312,351.2 Kgs.

Company	Destination	1989 STATUS		
		INT	APS	OTHER
DJS Meats Limited	Egypt	—	333,480.30	—
	Iraq	—	178,633.90	—
	Cyprus	—	3,480.10	4,275.80
	Malta	—	4,675.60	—
EXPORT REFUNDS PAID		£575,127.06		

Mr Mullen gave details of the Export Refunds paid to the company in respect of the Carrigans plant in 1987, 1988 and 1989 as follows.

The company exported 57.4 tonnes of commercial beef to Egypt for which the company was paid export refunds of £187,176.41. In 1988 the company exported 80 tonnes of APS beef to South Africa for which the company was paid £718,433.22. In 1989 the company exported 553.1 tonnes of which 351.8 tonnes was APS, 201.3 tonnes was commercial and the company was paid £489,848.85.

During 1980 the Department received two anonymous letters alleging fraud, that is stealing intervention prime cuts. The European Commission apparently received a similar letter from the same source in August of 1981. On foot of these allegations the Internal Audit Unit of the Department carried out a full scale inquiry. The investigation concentrated on production from the period August 1979 to July 1981. No irregularities were confirmed from the investigation.

The Gardai were also asked to conduct an investigation into the matter. The Garda Investigation also failed to establish that there was any truth in the allegations contained in the anonymous letters. The Commission were informed of the results of these investigations.

In October of 1982, a letter was received from a former employee, alleging that during the period he was employed at DJS Meats, there was a systematic stealing of intervention stocks. On foot of these allegations the Internal Audit Unit of the Department carried out an examination of product from different periods in 1982 and 1983. The investigation established that cuts were missing. The company claimed that it was pilferage. The value of the missing cuts was put at approximately £45,000. This sum and another of £9,000 approximately, to cover the costs of the investigation were recovered from the company. The deboning licence, was withdrawn from the 18th of March until the 13th of June of 1983. On advice received from the Chief State Solicitors' office it was decided not to attempt prosecution. The matter was reported as an irregularity to the European Commission.

Evidence was given by Mr Maurice Mullen of the Department of Agriculture, concerning the Customs' examination in the Spring of 1987 of product bonded by DJS Meats, Tallaght, in late 1986. The Customs' examination had established that trimmings had been included in boxes of beef on which advance payment refunds had been made.

The relevant D+C forms were amended by Customs and returned to the Department of Agriculture. Securities of approximately £12,700 are still held and forfeitures are to be applied.

The Tribunal was given evidence in relation to Doherty's Carrigans prior to it being taken over by AIBP in June of 1989. The evidence, which was given to the Tribunal, concerned the company while it was under the ownership of DJS Meats.

On the 22nd of March 1989 Veterinary staff in Doherty's Carrigans, discovered intervention product in the cold store that was not recorded on the IB7s. It was decided to debar the company from intervention deboning immediately. At this time, full carcase intervention was in operation due to the imminent changeover to the new intervention tendering system which became effective from the 1st of April 1989. The company was given permission to debone for intervention again on the 31st of March of 1989. However, they were effectively excluded from Intervention until July of 1989 as Ireland was triggered out of intervention until that time.

HORGAN MEATS

The evidence to the Tribunal in respect of this company was given by Mr James Clarke, Surveyor of Customs and Excise, Ms Mary Harvey, Principal Officer with the Department of Agriculture and Food, Mr Maurice Mullen, Assistant Principal Officer, Department of Agriculture and Food, together with Mr Peter Horgan, Director of Horgan Meats Ltd. The company operated its own slaughter house, deboning hall, and cold store, which were approved meat exports premises under EC Council Directive 68/433 and 77/99. The company operated in the years 1984 until it ceased trading in 1989. The company employed in peak season, approximately 220 to 230 employees including contract boners. The employees were represented by Trade Unions, were paid weekly and the wages were subject to PAYE and PRSI deductions which were paid by the company to the Revenue Commissioners as appropriate. Sub-contractors were paid cash without any deductions of income tax.

The Department of Agriculture and Food gave details to the Tribunal of the exports by the company for the years 1984 to 1987 inclusive and they are as follows:-

Company	Destination	1984 STATUS			1985 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Horgan Meats Limited	Egypt	-	-	1,077,956.61	-	1,675,334.12	1,619,494.98
	Algeria	-	-	3,158,341.8	-	-	642,316.90
	Saudi Arabia	-	-	-	-	789,740.28	268,523.43
	Dubai	-	-	-	-	4,200.59	14,486.60
	Zaire	-	-	-	-	47,997.92	31,701.74
	Cyprus	-	-	-	-	3,697.10	33,125.60
EXPORT REFUNDS PAID		£15,49,530.85			£17,012,867.46		

Company	Destination	1986 STATUS			1987 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Horgan Meats Limited	Zaire	-	-	171,475.0	-	83,050.0	-
	Malta	-	-	20,465.0	-	-	-
	Mauritius	-	-	110,187.3	-	-	13,398.8
	Togo	-	-	72,610.2	-	21,000.0	-
	Ivory Coast	-	-	35,007.4	-	-	335,944.3
	Egypt	-	619,037.08	1,321,754.74	-	602,836.00	1,137,472.0
	Algeria	-	992,494.80	11,199.5	-	-	-
	Saudi Arabia	-	39,279.60	128,640.1	-	-	51,711.0
	Dubai	-	25,135.40	13,127.4	-	-	-
	South Africa	-	-	245,307.7	-	-	-
	Cyprus	-	-	15,567.8	-	-	163,857.6
	Israel	-	-	-	-	9,762.1	-
EXPORT REFUNDS PAID					£12,798,458.57		

EXPORT REFUNDS PAID FOR 1988 = 55,670.34 - SAUDI ARABIA

Ms Mary Harvey, Principal Officer, Department of Agriculture and Food, testified in relation to irregularities in connection with MCA payments to Horgan Meats Ltd. The evidence, given by her, related to claims for the period March to August of 1986. At that time a very thorough Customs investigation revealed that the company were:-

1. over-declaring weight;
2. mis-declaring product some of which was eligible for MCA claim purposes.

The Department of Agriculture and Food established that a sum of £22,263.02 had been incorrectly claimed by the company by reason of the over-declaration of weight. It was further established by the Department that a sum of £20,300.55 was wrongly claimed by the company by reason of the mis-declaration of ineligible product. The Department sought and obtained a total of £42,563.57 from the liquidator of the company. This was recovered by deducting this sum from other monies due by the Department to the company. This irregularity was fully reported to the European Commission in 1989.

It was accepted by Mr Peter Horgan, in evidence, that there had been mistakes during that period by the company.

DAWN MEATS

The evidence to the Tribunal, in respect of this company was given by Mr Seamus Fogarty, Assistant Principal Officer, Department of Agriculture and Food, Mr David Tantrum, and Mr Brennock, Veterinary Inspectors with the Department of Agriculture and Food, Mr Maurice Mullen, Assistant Principal Officer, Department of Agriculture and Food and Mr Dan Browne, Managing Director of Dawn Meats Ltd.

The company has been in existence since approximately 1981 and involved in the beef processing industry, operating approved meat export premises under EC Council Directives 64/433 and 77/99. The company operates as Dawn Meats (Exports) Ltd., at Grannagh in Co. Waterford with an EEC No. 350 and as Dawn Meats Ltd., Carroll's Cross, Co. Waterford with an EEC No. 318 where it has a deboning and cold store facility. It operates a slaughtering and deboning facility in Waterford.

The company employs approximately 300 employees full-time who are paid by cheque and the company pays the appropriate PAYE and PRSI to the Revenue Commissioners as appropriate. There are no payments to employees which are not subjected to appropriate deductions. The company does not engage sub-contractors for deboning or similar processes, mainly only for haulage, maintenance and building.

Mr Maurice Mullen of the Department of Agriculture and Food gave the Tribunal details of the intervention deboning yields achieved and returned by the company Dawn Meats Ltd., from 1985 to 1991 (October) and they were as follows:-

	1985	1986	1987	1988	1989	1990	1991 (Oct)
Dawn Meats Ltd.,	68.11%	68.16%	68.17%	68.24%	68.13%	68.12%	68.12

The Department of Agriculture and Food gave details of a defatting analysis carried out at Dawn Meats Ltd., Carroll's Cross, on various dates between the 6th of March of 1991 and the 22nd of February of 1992 with the following overall results.

OVERALL RESULTS	FQ	PF
No. of boxes defatted	25	10
No. Overfat	2	-
Average	7.21%	19.66%
Range	2.98% - 11.99%	8.65% - 28.94%

As these did not disclose levels of overfat no penalty was incurred.

The Department of Agriculture and Food gave details, in evidence, of the exports together with the amount of Export Refunds paid to the company for the years 1984 to 1990 inclusive as follows:-

Company	Destination	1984 STATUS			1985 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Dawn Meats Limited	Zaire	-	-	484,471.75	-	332,706.30	949,805.60
	Saudi Arabia	-	-	473,946.00	-	-	866,617.90
	Ivory Coast	-	-	173,279.55	-	-	368,497.10
	Africa	-	-	12,525.20	-	-	-
	Egypt	-	-	65,303.60	-	-	-
	Gabon	-	-	-	-	34,789.00	58,507.20
	Canada	-	-	-	-	70,282.40	807,847.40
	Zimbabwe	-	-	-	-	-	50,000.00
	Oman	-	-	-	2,510.00	-	2,592.80
EXPORT REFUNDS PAID							

Company	Destination	1986 STATUS			1987 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Dawn Meats Limited	Zaire	-	-	1,113,382.40	-	-	110,349.2
	South Africa	-	-	203,937.40	-	38,440.1	191,752.1
	Saudi Arabia	-	-	353,333.40	-	-	-
	Ivory Coast	-	-	110,923.70	-	-	-
	Egypt	-	-	170,546.70	-	-	64,515.0
	The Republic of Guinea	-	-	37,587.50	-	-	350,512.9
	Canada	-	-	22,249.60	-	-	-
	Israel	-	-	-	-	-	1,259,449.1
	The Republic of Angola	-	-	-	-	-	87,067.1
EXPORT REFUNDS PAID					£2,746,761.45		

Company	Destination	1988 STATUS			1989 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Dawn Meats Limited	Iran	-	-	493,492.10	-	-	-
	Republic of Guinea	-	-	11,467.00	-	-	-
	Sierra Le One	-	-	14,025.00	-	-	-
	Ghana	-	-	-	-	-	42,822.50
	South Africa	-	-	-	-	-	79,825.00
	Egypt	-	-	-	-	-	122,102.60
	Romania	-	-	-	-	-	198,000.00
EXPORT REFUNDS PAID		£189,525.58			£4,125,994.65		

Company	Destination	1990 STATUS		
		INT	APS	OTHER
Dawn Meats Limited	Malta	-	39,979.40	14,633.90
	Iraq	-	260,175.00	14,000.00
	Iran	-	1,850,452.60	286,259.00
	Zaire	-	-	66,502.00
	Saudi Arabia	-	72,075.00	27,925.00
	Cyprus	-	18,223.20	8,024.10
	Gibraltar	-	-	1,758.40
	Ivory Coast	-	-	750,600.00

On the 21st of October 1983 Mr Kearns, an Agricultural Officer in Dawn Meats, discovered two pallets of intervention forequarter and plates day coded the 20th of October 1983 in the Dawn Meats assembly area.

One of the pallets had a tag attached marked "surplus intervention". After checking the intervention form with Mr Carroll, another Agricultural Officer, it was confirmed that the entire production for that day had gone into intervention. Mr Kearns invited the plant manager to inspect the pallets of beef in question. The pallets were gone when they arrived to carry out the inspection but were later found in one of the Dawn Meats freezers with another pallet containing intervention boxes dated the 20th of October of 1983. The manager offered no explanation. Mr Kearns signed a Movement Permit for the boxes (102 in all) to Q.K. Cold Store. That evening, Mr Kearns and Mr Carroll saw in excess of 100 boxes of intervention beef dispersed through pallets of commercial beef in the Dawn Meats Cold Store. Mr Kearns and Mr Carroll were satisfied that the beef had not been brought back from Intervention. When they returned on the next working day, the 24th of October, the intervention boxes had been removed and the store had been rearranged.

Mr Kearns asked Mr Staff, a Supervisory Agricultural Officer, headquartered at Clover Meats to investigate the situation. Mr Staff examined the 102 boxes in Q.K. Cold Store and found them in their frozen state to be of intervention standard. He saw approximately 100 empty intervention boxes in the premises of Dawn Meats turned inside out. These had a variety of day codes with broken seals and were stacked ready for use. He also saw some of these boxes filled with commercial fillets and striploins. Mr Brown, Managing Director of the plant, explained that the 102 boxes were used as a float to make a yield of 66% when actual yields fell below this figure.

On the 1st of November 1983, Mr Staff and two other Agricultural Officers opened two of the 102 and six from the regular intervention stock. They found excessive fat and unacceptable trimmings therein. These boxes were further examined by Mr Ferris, Senior Superintending Veterinary Inspector, and Mr Deevy, Senior Veterinary Inspector with the same results. A further 25 boxes were examined and eleven of these had excessive trimmings. Of ten boxes defatted four contained excessive fat and two were very close to the limit.

On the 9th of November 1983 Mr Kearns and Mr O'Carroll, Agricultural Officers at the plant, found approximately 30 boxes of intervention beef in Dawn Meats Cold Store

dispersed through three pallets of commercial beef. All the boxes were examined and some were found to have been opened with some of their probable contents missing. The production dates on these boxes vary. Mr Browne explained that these might be intervention beef that had been mislaid.

On the 23rd of November 1983 Mr Kearns and Mr O'Carroll, found five boxes of flank that were not recorded in the production records. Mr Browne suggested that these also were also mislaid intervention.

A list of these incidents were sent to Mr Browne asking for an explanation. Two reminders were issued. Mr Brown replied. Although his observations were considered in detail and the facts checked his observations did not fully explain the various incidents and much were left unaccounted for.

A number of Agricultural officers were satisfied beyond doubt that yields at Dawn Meats were being tailored. Mr Ferris also agreed with this.

All these incidents were subjected to intensive investigation and the Department sought legal advice as to how it should proceed. The advice given was that it would be hard to bring a criminal case as proof would be difficult. It was further complicated by the fact that Dawn Meats had acted as sub-contractors to other meat companies. After a lot of investigation the company was suspended from deboning on the 20th of August 1984. A settlement was finally agreed with the company which allowed the suspension to be lifted on the 23rd of May of 1985 provided that they undertook to:-

- 1) buy back 707 boxes of suspect beef ;
- 2) to pay the cost of the Department's investigation; and;
- 3) to indemnify the Department from any complaints arising from the sale of beef produced by Dawn Meats.

MEADOW MEATS

The evidence in relation to this Company was given to the Tribunal by Mr John Comerford, Mr Martin Long, Agricultural Officers, employed by the Department of Agriculture and Food at the company's plant. Mr Dermot Kiersey, Veterinary Surgeon attached to the Department of Agriculture and Food, Mr Dermot Ryan, Senior Agricultural Officer with the Department of Agriculture and Food, Mr Seamus Fogarty, Mr Aidan McNamara, Mr Maurice Mullen, all attached to the Department of Agriculture and Food. Mr Bill Deevy, Senior Veterinary Inspector with the Department of Agriculture and Food. Mr John Phelan, Veterinary Inspector, Department of Agriculture and Food and Mr Thomas Nolan, former Managing Director of Meadow Meats Ltd.

Mr Nolan was Managing Director of Meadow Meats Ltd, from 1980 to 1991. The company had operated approved meat export premises under EEC Council Directive

64/433 and 77/99 at Rathdowney, Co. Laois, where they had a slaughtering, deboning and cold store facility. The premises was also an approved premises under EEC Directive 88/486. In 1988 the company leased a boning hall in Waterford which they subsequently purchased which said premises were an approved meat export premises under EEC Council Directive 64/433 and 77/99. They operated only a deboning plant in Waterford with a registered EEC No. of 525. The company employed approximately 370 employees between the two premises and they were paid subject to the appropriate PAYE and PRSI which was subsequently paid to the Revenue Commissioners as appropriate. The company employed approximately six to ten contract boners who were paid on a rate per quarter and on foot of an invoice submitted by the contractor but without any deductions of PAYE or PRSI.

Mr Maurice Mullen gave evidence to the Tribunal of the Intervention Deboning Yields achieved by Meadow Meats Ltd., in both its premises, Rathdowney and Waterford as follows:-

	1985	1986	1987	1988	1989	1990	1991
Meadow Meats Waterford	-	-	-	68.59%	68.83%	69.86%	70.43%

	1985	1986	1987	1988	1989	1990	1991
Meadow Meats (Rathdowney)	66.57%	68.06%	-	68.03%	68.02%	-	-

The Department of Agriculture and Food gave evidence of a defatting analysis carried out on Intervention product in respect of this company between the 30th of April 1991 and the 12th of February 1992 with the following overall results.

OVERALL RESULTS	FQ %	PF %
No. of Boxes Defatted	25.0	10
No. Overfat	11.0	1
Average	10.13	25.80%
Range	3.41% / 17.88%	15.78% / 30.18%

The amounts of compensation is a matter of discussion between the Department and the company.

Mr Maurice Mullen, Department of Agriculture and Food also gave evidence in relation to the export of beef by Meadow Meats Ltd., for the years 1986 to 1990 inclusive :

Company	Destination	1986 STATUS			1987 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Meadow Meats Ltd.,	Zaire	-	-	79,640.0	-	-	-
	Swaziland	-	-	12,292.5	-	-	-
	West Africa	-	-	-	-	-	41,607.5
	South Africa	-	-	-	-	-	425,700.0
EXPORT REFUNDS PAID		£177,132.87			£69,401.35		

EXPORT REFUNDS PAID FOR 1989 = £2,846,007.87

Company	Destination	1989 STATUS			1990 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Meadow Meats Ltd.,	Egypt	-	-	100,800.9	-	323,440.7	75,379.9
	Ivory Coast	-	5,907.1	126,995.0	-	23,361.7	2,250.0
	Liberia	-	-	13,337.5	-	-	-
	United Arab Emirates	-	-	21,587.5	-	26,155.6	55,843.5
	Romania	-	-	254,127.5	-	-	101,217.5
	Saudi Arabia	-	19,858.2	-	-	-	226,674.8
	Cyprus	-	38,110.8	-	-	22,759.6	13,602.8
	Iraq	-	23,476.2	-	-	447,146.0	427,405.7
	Andorra	-	-	-	-	13,050.3	-
	Bahrain	-	-	-	-	-	44,585.3
	Gibraltar	-	-	-	-	-	1,598.2
	Hong Kong	-	-	-	-	11,185.7	-
	Malta	-	-	-	-	107,876.6	14,437.9
	Zaire	-	-	-	-	-	632,872.6
EXPORT REFUNDS PAID		£2,846,007.87			£N/A		

Mr John Comerford an Agricultural Officer in Meadow Meats, Waterford told the Tribunal that on the 13th of March 1990 he observed the application of commercial lids to intervention boxes. He became suspicious immediately, stopped production and informed his superiors. He also sought an explanation from the factory management but as none was forthcoming he left matters in the hands of his superiors. The cuts being put into the boxes were forequarter cuts LMCs and fillets. As the forequarter yield had been down on previous days he was somewhat concerned. One possibility for the low yields would be the quality of the cattle, others being of cuts from intervention or the actual boning process itself.

Mr Martin Long an Agricultural Officer, told the Tribunal of a similar incident that occurred between the 6th of March and the 9th of March 1990. During intervention deboning of forequarter product he observed Jewish fillets and LMCs being taken out. When the meat destined for intervention is being deboned these cuts are normally left attached to the forequarter, whereas in commercial boning they are taken out separately. As he was not sure if intervention could be boned that way, he brought it to the

attention of Mr Dermot Kiersey his superior, and also discussed the matter with his colleagues, Mr John Comerford and Mr James Meade.

At the time, as part of a further check Mr Dermot Ryan, Supervisory Agricultural Officer, inspected the chills and opened a number of cartons. While similar cuts were found there it was not possible to say if they were intervention or commercial. These matters were brought to the attention of headquarters. Mr Aidan McNamara told the Tribunal that it was decided to suspend the deboning licence until the end of the year. This action was endorsed by the Minister. In May of 1990, the Secretary of the Department received a letter from the company complaining about the severity of the penalty. In it, they stated that the value of meat in question was less than £200. Since the incident, they had lost intervention production deboning revenue in excess of £150,000. During cross-examination Mr Shay Fogarty agreed that this figure could be possible as intervention was very high at the time. He also stated that as there was another month involved there would have been a further £50,000 bringing the total penalty to £200,000.

Subsequently a meeting took place between the company and officials of the Department of Agriculture. Because of the BSE scare, the demand for commercial beef had fallen and this had led to a sharp drop in cattle prices. Consequently, the intervention safety net mechanism was put in place.

Mr Nolan, when asked in the Tribunal, for an explanation concerning the above matter stated:

"I should really give the background to that. In Rathdowney, we concentrated on a supermarket base which was heavily hindquarter business, so one of the rationales setting up Waterford, was we could bone-out the forequarter in Waterford and develop the same sort of business with commercial people and we managed to develop a very profitable business with companies in the U.K. by boning out the forequarter in a detailed and specific way. Doing it for different manufacturers who would require different forequarter muscles and intervention was always a very small part of our business. The general manager, as far as I was concerned, made the case that it was easier to keep the boners doing the very accurate breakdown job. That they were used to rather than how we did the odd bit of intervention to change them over and do something different. So that although that may look to be somewhat an unusual system for our point of view, intervention was a very small part of our business and the logic was to keep saying "its difficulty to change boners from doing one specification in the morning to a different specification in the afternoon", so the simplest way of keeping throughput going, was to maintain the same sort of system."

It was accepted by Mr Nolan that it must have looked fairly deliberately done. But he reiterated and stated that it was not company policy to the Department of Agriculture & Food.

In the two tenders since the 12th of June of 1990, 13,400 tonnes of beef were purchased by the Intervention Agency and indications were that this volume of purchases would continue as there was no sign of an improvement in market prices. Nothing had been purchased in the period April to September 1989.

When the decision to impose the penalty was decided in April it was envisaged that the effects would be felt in the period September/December (effectively a four month suspension) as there is very little intervention activity in the summer. But in 1990 the situation was completely different. Due to the difficult market position that year, an equivalent penalty had been imposed in the period March/July. It was therefore decided to re-instate the plant from the 1st of August 1990.

RANGELAND MEATS LIMITED

The evidence, to the Tribunal, in respect of Rangeland Meats Ltd., was given by John Matthews, Veterinary Inspector with the Department of Agriculture and Food, Mr Seamus Fogarty, Assistant Principal Officer and Mr Maurice Mullen, both of the Department of Agriculture and Food, Mr Ben McArdle an ex-employee of Rangeland Meats Ltd., and Dr. Roger McCarrick, Managing Director of Rangeland Meats Ltd.

Rangeland Meats Ltd., has been involved in the beef processing industry since 1982 and is involved and has been involved in all aspects of it, that is, commercial, intervention and the export of beef. The company operates a deboning and cold store facility at Tullynamarla, Castleblayney, Co. Monaghan, which facilities are approved meat export premise under EEC Council Directive 68/433 and 77/99. The company has an EEC No. 717.

Mr Maurice Mullen of the Department of Agriculture and Food gave details of the intervention deboning yields achieved by the company from 1983 to 1991 (October).

	1983	1984	1985	1986	1987	1988	1989	1990	1991
Rangeland Meats Ltd.	66.28	67.24	67.87	68.11	68.06	68.14	68.09	68.10	68.10

The Department of Agriculture and Food carried out a defatting analysis on intervention deboned product produced by the company for various dates between the 7th of March 1991 and the 9th of March 1992 with the following overall results:-

OVERALL RESULTS	FQ	PF
No. of boxes defatted	25	10
No. Overfat	16	* 5
Average	11.68%	28.48%
Range	2.47% - 18.39%	11.27% - 37.30%

* One box at 30.03% included in this figure.

When questioned on the yields achieved by the company, over the last few years, Dr. McCarrick, in evidence, accepted that as far as the Minister was concerned, that he, the Minister, was entitled to all the red meat whether it is 68%, 69% or 70%. He continued:-

"If you look at the intervention contract from a commercial operator's point of view, we have a minimum 68% to produce for the Government, otherwise we get penalised. But if, in producing that, wasn't at 68% or even at 68% we have too much fat in, we get penalised again. The commercial rate is something like 12p or 13p a lb. If you are subjected to any of those fines, you are out of business. So what we have to do is to make sure the Department determines fat levels on an on-going basis based on your average so if I get in a lot of R4H's which is 4s, that is the fat grade and the "H" is the higher level. If I get in a load and I get 68% on it I can guarantee, I won't be caught for the fat level. And when you were discussing with some of the previous witnesses, our yields of fat, there was one day, the 18th of March, which was one of the tests that Maurice Mullen did, when we came out with the yield of 15.5% for forequarter and 37% for plate and flank. The reason is that on that day, we had one load of beef and they were all 4Hs and the Department took a sample of that and that went in as an average. An a sample average was taken of that with the day's production that might have 10 times as much beef but no credit was given for the volume. So we have to do as operators do, when we have lean fat beef we are taking a risk on the fat level by getting 68%. When we get lean beef we have to trim our lean beef down to a level which is maybe 4% or 5% fat, so what you average the whole lot together on an average sample, it will work out at 10% on forequarter and 30% on plate and flank and that would be our instruction to the people on the floor and it is based on that that you stay in business".

Beef that is processed in Rangeland Meats comes from EC approved abattoirs throughout Ireland and mainly from the Republic of Ireland. The company employ, depending on the time of year, 180 to 200 employees, who at certain times of the year may be on a three day week. The company also employs subcontractors for cleaning, certain maintenance jobs, the installation of machinery, packing burgers and certain contract boners. The boners are on a full-time basis from contracting companies who provide Rangeland Meats Ltd., with the personnel. The full-time employees are paid weekly by cheque and the company pays all PAYE and PRSI to the Revenue Commissioners as appropriate. The sub-contractors are expected to have a C2 form, in which case the company pays all money due to them and the Revenue Commissioners collect from the sub-contractors. Where a C2 form is not available the company deducts 35% from their gross earnings and that is dealt with in the ordinary Revenue way. :

The Tribunal heard evidence from Mr Bernard McArdle an ex-employee of the company who suggested that during a period 1985 to 1986 he was paid for work on a Saturday, in cash, without any deduction of PAYE or PRSI.

Dr. McCarrick informed the Tribunal that so far as the company could check that Mr McArdle may have worked four Saturdays only in 1985 and while they were able to establish what its gross earnings were and from that calculate what net earnings were, the record did not clearly show whether his Saturday work had been subject in the normal way to PAYE and PRSI deductions.

Mr Maurice Mullen gave evidence of the exports of beef by the company and the export refunds paid as follows:-

Company	Destination	1984 STATUS			1985 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Rangeland Meats Ltd.	Lebanon	-	-	11,948.0	-	-	-
	Zaire	-	-	335,277.35	-	-	355,128.88
	West Africa	-	-	21,901.2	-	-	41,630.60
	Bahrain	-	-	3,181,432.4	-	-	846,1798.59
	Saudi Arabia	-	-	-	-	-	10,614.7
	Tahiti	-	-	-	-	-	66,105.
	South Africa	-	-	-	-	-	98,967.54
	Cyprus	-	-	-	-	-	56,110.40
	Unknown Country	-	-	-	-	-	8,203.30
	Gabon	-	-	-	-	-	16,257.60
	Ivory Coast	-	-	-	-	-	5,339.39
		-	-	-	-	-	14,954.07
EXPORT REFUNDS PAID		£2,707,247.64			£1,283,304.02		

Company	Destination	1986 STATUS			1987 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Rangeland Meats Ltd.,	Mauritius	-	-	14,921.6	-	-	-
	Zaire	-	-	63,188.6	-	-	8,201.30
	Egypt	-	-	442,466.74	-	-	62,518.00
	Saudi Arabia	-	-	113,563.4	-	-	10,009.10
	Cyprus	-	-	18,245.5	-	-	7,600.60
	West Africa	-	-	39,557.8	-	-	-
	Republic of Guinea	-	-	-	-	-	14,398.20
	North Africa	-	-	-	-	-	14,975.00
	South Africa	-	-	-	159,769.10	220,109.90	-
	East Africa	-	-	-	-	-	20,249.10
	Bahrain	-	-	-	-	-	2,722.00
	Iraq	-	-	-	-	-	149,566.4
EXPORT REFUNDS PAID		£1,553,063.13			£1,586,115.16		

Company	Destination	1988 STATUS			1989 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Rangeland Meats Limited	Durban	-	-	5,935.90	-	-	-
	Algeria	-	-	5,655.01	-	-	-
	Guinea	-	-	28,305.00	-	-	-
	Egypt	-	-	361,028.70	-	-	366,335.6
	Quatar	-	-	169.10	3,756.5	-	-
	Iraq	-	-	-	-	-	-
	Bahrain	800,067.1	7,016.80	204,227.9	901,469.9	-	448,831.5
	South Africa	-	-	1,054.0	-	-	-
	Grand Canaria	-	-	26,102.2	-	9,650.0	108,266.6
		-	-	-	107,048.3	-	-
		-	-	-	404,857.0	-	-
EXPORT REFUNDS PAID		£1,775,442.23			£3,530,327.98		

Company	Destination	1990 STATUS		
		INT	APS	OTHER
Rangeland Meats	Iraq	-	-	190,959.2
	Romania	-	-	182,890.50
	Tahiti (French Polynesia)	-	-	38,637.00
	West Africa	-	-	80,050.0
	South Africa	-	-	92,395.20
	Yugoslavia	-	-	32,652.3
	Gibraltar	-	-	569.60
EXPORT REFUNDS PAID		£N/A		

Mr Matthews, a Veterinary Inspector in Charge, described in evidence the layout of the boning hall in relation to the marshalling area. On the morning of the 25th of April 1990 on entering the marshalling area, he noticed cartons of forequarter meat with the name of a commercial client of the plant, marked on them, coming from one conveyor and intervention cuts coming from the other. At the time he arrived in Rangeland the Agricultural Officer was having his tea-break. As production had been ongoing since 8.o'clock that morning it would have been obvious if no intervention forequarter had been produced. During cross-examination he stated that it appeared to him that the incident could only have occurred while the Agricultural Officer was having his tea.

He rejected the production from intervention and suspended intervention deboning operations. Mr Matthews also testified that the product on the conveyors from the boning hall should be either commercial or intervention beef.

Dr Roger McCarrick, a Director of Rangeland, told the Tribunal that in all 72 sides were rejected. He stated that Mr Matthews had given him a choice, either accept Mr Matthews' decision to reject or contact the Intervention Section in Dublin. Dr McCarrick decided to accept the rejection as he knew he was in breach of the regulations in respect of having non-intervention beef in the boning hall during intervention processing.

LIFFEY MEATS LIMITED

The evidence to the Tribunal, in respect of this company, was given by Mr Peter Smyth, Mr Brendan Smyth, Mr Killian Unger, Veterinary Inspectors with the Department of Agriculture and Food, Mr Charles Corr, Superintending Veterinary Inspector with the Department of Agriculture and Food, Mr John Cassells, Veterinary Surgeon, Mr John Ferris, Senior Supervisory Inspector, Mr Sean O'Connor, Deputy Director Veterinary Inspector, Mr Gerard Dromey, Mr Aidan McNamara, Ms Mary Harvey, Mr Maurice Mullen, Mr Leo McTiernan, Mr Gerry McPhillips, Mr Frank Walls, all officials of the Department of Agriculture and Food. Mr Felix Loughran and Mr Peter McGovern, Mr Nollaig O'Broin, all officers with the Customs and Excise. Mr Christy Kett and Mr John Murphy and Mr Sean McNamara, all managers with Liffey Meats Ltd., and Mr Frank Mallon, Managing Director of Liffey Meats Ltd.

Mr Frank Mallon told the Tribunal that the company was initiated in 1974/1975 when it commenced operation beside the Liffey which is why the company was named "Liffey Meats". The company transferred operations to Ballyjamesduff, Co. Cavan in 1983, when it purchased the assets of Ballyjamesduff Chilling Ltd. They have been operating there ever since an approved meat export premises under EEC Council Directives 68/433 and 77/99.

The main business of the company is slaughtering, deboning and the export of beef to Third Countries. The company employs approximately 180 people and in a busy part of the year this would increase to 240/250. The company does not employ sub-contractors in the factory but they might be used for haulage. The company pays its employees either by cheque or cash whichever the particular employee requires but at all times the company make the appropriate deductions of PAYE and PRSI and makes all necessary payments to the Revenue Commissioners as appropriate.

Mr Maurice Mullen of the Department of Agriculture and Food gave evidence to the Tribunal of the Intervention Deboning Yields achieved by the Group for the period 1986 to 1991 (October) as follows:-

COMPANY	1985	1986	1987	1988	1989	1990	1991 (Oct)
Liffey Meats Limited	68.17	68.19	68.23	68.47	68.21	68.09	68.13

The Department of Agriculture and Food gave details of a defatting analysis carried out by them on intervention product produced by the company on various dates between the 22nd of February of 1991 and the 26th of March of 1992 with the following overall results:-

OVERALL RESULTS	FQ %	PF %
No. of Boxes Defatted	25.0	10
No. Overfat	12.0	1
Average	9.47	23.84%
Range	0.87% / 16.07%	18.39% / 32.87%

There was no penalty imposed by the Department since the results were below specification.

Mr Maurice Mullen gave details of the exports to Third World Countries conducted by the company for the years 1986 to 1990 inclusive together with the Export Refunds paid to the company.

Company	Destination	1986 STATUS			1987 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Liffey Meats	Israel	—	80,767.4	64,097.8	—	460,216.90	826,667.40
EXPORT REFUNDS PAID		£1.35m.			£712,466.70		

Company	Destination	1988 STATUS			1989 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Liffey Meats	French Polynesia	—	205,152.3	—	—	40,723.4	3,034.1
	Tahiti	—	14,235.1	—	—	—	—
	Cyprus	—	83,078.60	23,123.10	—	268,468.8	48,974.0
	Comores	—	99,964.3	—	—	—	—
	Malta	—	—	—	—	35,286.6	21,194.1
	Qatar	—	—	—	—	18,579.2	1,361.6
	Bahrain	—	—	—	—	94,480.7	5,704.8
	Egypt	—	—	—	—	418,969.60	1,543,647.52
	Saudi Arabia	—	—	—	—	—	960.8
	Iraq	—	—	—	—	265,921.7	114,384.4
	South Africa	—	—	—	—	149,207.0	—
	Gabon	—	—	—	—	37,972.5	—
	Finland	—	—	—	—	4,200.7	—
EXPORT REFUNDS PAID		£2,829,294.98			£4,027,086.84		

Company	Destination	1990 STATUS		
		INT	APS	OTHER
Liffey Meats	Egypt	-	2,134,897.1	720,808.1
	Zaire	-	-	107,431.4
	Bahrain	-	29,371.5	-
	Cyprus	-	67,594.3	16,613.1
	Malta	-	106,404.91	32,059.4
	Finland	-	35,291.7	1,620.3
	Oman	-	-	6,908.7
	Tahiti	-	13,542.0	-
	UAE	-	-	20,565.0
	Saudi Arabia	-	-	10,874.7
EXPORT REFUNDS PAID		£N/A		

Mr McNamara of the Department, told the Tribunal of a Control Inquiry Team visit to Liffey Meats on the 20th of January, 1993 where 61 cartons of forequarters were found to be missing and 30 cartons of plate and flank in excess of those recorded for the 18th of January. As a result the company was suspended from deboning from the 29th of January 1993 for two months.

Mr Corr, Area Supervisory Veterinary Inspector, Liffey Meats, elaborated on an incident concerning the possible substitution / theft of intervention beef in June of 1988. Mr Corr related that the incident, which took place on the 29th of June that year, concerned the finding of a number of cartons marked "Irish Intervention Forequarter Beef" in a container with the serial number PMT 5 on the loading bay mixed with boxes of commercial beef. The container was destined for the U.K. Mr Corr, examined and recorded the date on two intervention cartons. One had a date code of the 22nd of June and the other the 24th of June 1988. Management were asked to unload the container but since the unloading bay staff had gone it was decided to leave the unloading until the following morning. Mr Corr testified that before he left, the container was sealed. The off-loading was supervised the following morning, the 30th of June 1988 by Department personnel, fifteen cartons marked "Irish Intervention Beef" with the date codes erased were found during unloading. Ten other cartons marked "Chuck and Blades" with tampered veterinary control labels were also found. These boxes were detained and later examined by Mr Corr.

The Department officials were concerned for the following reasons:-

- (a) This container had been loaded without supervision;
- (b) It appeared that intervention had been mixed with commercial beef;
- (c) The boxes detained appeared to have been tampered with while in a sealed container.

Two of the boxes identified by Mr Corr, the previous evening, were not recovered. The incident was reported to Mr Ferris, then S.S.V.I., on the 4th of July 1988 with a recommendation that the plant management be called up to headquarters and asked for

an explanation. Mr Mallon, the Plant Manager, was written to and was then called to Agriculture House for a meeting which Mr Corr attended.

The plant management's explanation was that surplus boxes had been marked "Forequarter Beef" and were used inadvertently by the staff. Mr Corr added that he and his staff were suspicious that the doors of the container could have been taken off the hinges in the course of the night. To improve the Department's controls of intervention beef, in this plant, special veterinary control labels were introduced. These special labels are still in operation there.

As well as introducing the labelling system, Mr Corr, told the Tribunal that the Department increased its supervision of intervention beef after the incident. Mr Ferris told the Tribunal that the annual cost of the labelling system is £10,000 approximately in Liffey. The cost of extending this system to all plants in the country would be £750,000 approximately. As well as introducing the system of labels Mr Ferris explained that the possibility of taking cartons of beef from Liffey and some other plants as well and sending them for DNA identification was considered to see if it could be ascertained conclusively whether it was male or female beef.

It transpired after consultation with the State Laboratory that there was no conclusive way of proving whether the beef was male or female. Mr Ferris confirmed that it was not possible to ascertain definitely that substitution was taking place. Mr Patrick Leo McTiernan, Higher Agricultural Officer, who was temporarily assigned to the Liffey Meats plant found trimmings in boxes of plate and flank on the 10th of October 1986. Mr McTiernan discussed the matter with Mr Unger, Veterinary Inspector in Liffey Meats, and it was decided to hold back two pallets (80 boxes) of intervention plate and flank for re-inspection when the day's deboning was completed. The examination of the 80 boxes resulted in a finding of 330 kilos of trimmings and 18,019 kilos of plate and flank. Mr Brendan Brady the Boning Hall Manager, told Mr Unger that the mistake was due to the inexperience of the packers.

Mr O'Connor, Deputy Director of Veterinary Services, informed the Tribunal about a complaint he received in late 1983 from Mr Morris, a Regional Veterinary Officer in the Ministry of Agriculture, Fisheries and Food in the U.K. concerning poor quality beef produced for sale by Liffey Meats. Mr O'Connor investigated the matter and found that there was no record of the Department's staff having issued the Certificate accompanying the beef or having sealed the container. When a satisfactory explanation was not forthcoming from the factory the matter was referred to the Gardai.

The Gardai confirmed that the Certificate had been stolen from the Veterinary Office in Liffey Meats and an employee of Liffey Meats was subsequently convicted of the offence.

Ms Harvey told the Tribunal of an agreed settlement with the company on foot of a Customs' investigation into mis-declaration of product for MCA purposes on export to the U.K. The company had actually under claimed on some of their entitlements due to their mis-declaration. They had also over-paid charges in other cases. The company subsequently repaid £15,000 to Customs of which £12,577 was reimbursed to the

Department which was more than adequate to repay the amounts which were wrongfully claimed and paid to the company.

KMP CO-OP (MIDLETON) LIMITED

The evidence to the Tribunal, in respect of this company, was given by Mr John Murray and Mr John Matthews, Veterinary Inspectors with the Department of Agriculture and Food. Mr John Ferris, Senior Supervisory Inspector with the Department of Agriculture and Food, Mr Charles O'Connell, Senior Agricultural Officer with the Department of Agriculture and Food. Mr Seamus Fogarty and Mr Maurice Mullen of the Department of Agriculture and Food and Mr Dan O'Halloran, Business Development Manager of the Beef Division with the Kerry Group plc who was prior to June of 1992, General Manager at KMP Co-op Midleton, Co. Cork.

The company operates an approved meat export premises having a slaughtering and deboning under EC Council Directive 68/433 and 77/99. The company's product is stored in the Nordic Cold Stores in Midleton. The company employs approximately 200 people, mainly full-time and engages sub-contractors for maintenance, cleaning, catering, haulage, cattle procurement and deboning. The employees are paid by a bank transfer, monthly, or weekly by cheque with all PAYE and PRSI deducted. The company returns all PAYE and PRSI to the Revenue Commissioners as appropriate.

The sub-contractors are paid on a production of invoice basis without any deductions of tax. KMP Co-op (Midleton) Ltd. is a subsidiary of the Kerry Group Plc. The parent company took over Meadow Meats in mid-1991 and purchased the assets of Tunney Meats Ltd., in October of 1991. Mr Maurice Mullen of the Department of Agriculture and Food gave details of the Intervention Deboning Yields achieved by the company from 1986 to October 1991 as follows:-

	1986	1987	1988	1989	1990	1992. (Oct)
KMP Co-op Midleton	69.22	68.79	68.99	68.77	68.79	68.12

The Department of Agriculture and Food gave details of the defatting analysis performed by them on the companies intervention product for various dates between the 27th of February 1991 and the 27th of March 1992 with the following overall results.

OVERALL RESULTS	FQ %	PF %
No. of Boxes Defatted	25.0	10
No. Overfat	10	1
Average	10.17	23.24%
Range	5.89% / 17.08%	17.23% / 32.50%

As a result of this slightly overfat forequarter, the Department sought compensation and received from the company £86.37. The Department did further defatting analysis for the companies intervention production in respect of two different days, the 20th and the 25th of November of 1992 when a defatting analysis on forequarter beef showed fat levels of 7.72% and 6.28% respectively: both well within specification.

Mr Maurice Mullen of the Department of Agriculture and Food gave details of the export by KMP Co-op. (Midleton) Limited for the years 1987, 1988 and 1989 together with details of the Export Refunds paid to the company. They were as follows:-

Company	Destination	1987 STATUS			1988 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
KMP Co-op. Midleton	Iran	-	1,262,189.48	86,432.19	-	-	64,393.35
	South Africa	-	-	-	-	-	181,217.00
EXPORT REFUNDS PAID		£3,843,358.47			£796,257.50		

Company	Destination	1989 STATUS		
		INT	APS	OTHER
KMP Co-op Midleton	Iran	-	-	4,392,343.97
	Saudi Arabia	-	71,983.89	19,839.50
	Bahrain	-	40,948.06	-
	Cyprus	-	73,013.88	-
	Egypt	-	467,985.79	-
	Romania	-	-	90,276.83
EXPORT REFUNDS PAID		£12,504,137.68		

Mr Ferris, Senior Supervisory Veterinary Inspector, gave evidence to the Tribunal relating to a surprise inspection carried out on the 29th of March 1989. He noted that some chains of fillets and the striploins were not being packed with the plate and flank but were being packed in cartons of trimmings. Also rump tails would appear to have been removed when they should have been packed with the plate and flank. Subsequently, on foot of Mr Ferris' report a circular issued to all meat plants, pointing out their responsibilities and that all meat resulting from the deboning of intervention is the property of the Department. Mr Murray, the Veterinary Inspector at the plant, was adamant that there was no systematic syphoning off of meat in this plant due to the vigilance of himself and his staff.

Mr Shay Fogarty, gave evidence on the finding of 68 substandard cube rolls being packed into intervention boxes on the 18th of June 1991. The Supervisory Agricultural Officer, Mr C. O'Connell, suspected that an attempt at substitution might be taking place. The matter was reported to headquarters and the company was subsequently asked for an explanation. The company responded stating that they had problems with their vacuum packing machine the previous day with the result that all of the commercial production from that day had not been packed. When intervention operations commenced the following day inexperienced operatives had allowed this

commercial beef into the packing area in error. The company were of the opinion that the problem would have come to light later in the day when the final reconciliations were done.

The Department were not totally convinced by this explanation. Therefore, a surprise inspection was carried out on the 3rd of September 1991 which concluded that the quality of the meat was good. A further surprise inspection on the 23rd of March 1992 again confirmed that everything was in order at the plant.

The Tribunal accepts the evidence of Mr Murray, the Veterinary Inspector in charge of KMP Co-op (Midleton) Ltd., when he said that he was satisfied that there was no systematic syphoning off of meat in this premises due to the vigilance of himself and his staff.

FREEZOMATIC LIMITED

The evidence to the Tribunal in respect of this company was given by Mr Cecil Rothwell a Director of Freezomatic Ltd and Mr Maurice Mullen of the Department of Agriculture and Food. This company operates two cold stores at Cahir and Tipperary and Tycor, Co. Waterford. The cold stores operated by the company are approved for the purposes of EEC Directive 64/433 and in respect of the Cahir premises has the Vet. Control No. 12 and in respect of the Waterford premises has the Vet. Control No. 41.

The company stores both intervention and private beef and other goods. It does not operate either a slaughter house or a deboning hall. It employs approximately 12 full-time employees who are paid by cheque and the company pays PRSI and deducts PAYE remitting same to the Revenue Commissioners. The company engages sub-contractors purely for maintenance and building works. The company has operated since 1979.

The Department of Agriculture and Food carried out audits to the company on the 5th of November 1984 and the 13th and 14th of August of 1987 and these disclosed no evidence of any irregularity.

HEYER MEAT EXPORTS LTD / SINNAT LTD.

The evidence before the Tribunal was given by a Mr D. Heyer, Managing Director of the company and by Mr Maurice Mullen of the Department of Agriculture and Food. The company is exclusively a meat trader operating out of Brendan Road, Donnybrook, Co. Dublin. The company owns a minority interest in Sinnat Limited of which Mr Heyer is also Managing Director. The company does not operate a slaughter house, deboning hall or cold store and employs three (3) full-time employees who are paid by cheque with the company paying PAYE and PRSI to the Revenue Commissioners.

There was no evidence of any irregularity fraud or malpractice in or in connection with the beef processing industry.

The Tribunal was furnished by the Department of Agriculture and Food with details of the beef export by D. Heyer Meat Exports Ltd., / Sinnat Ltd., from 1984 to 1990 and these are set out below.

Company	Destination	1984 STATUS			1985 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
D Heyer Meats Ltd. / Sinnat Ltd	Algeria	-	-	117,055.7	-	-	-
	Ivory Coast	-	-	59,175.9	-	-	-
	Spain	18,019.0	-	-	-	-	-
	UK Ships Victualling	-	-	-	19,006.0	-	-
	Zaire	-	-	-	-	-	-
	Iraq	-	-	-	-	19,698.4	-
	Lebanon	-	-	-	-	-	20,751.2
	Portugal	-	-	-	-	-	1,374.4
	Gabon	-	-	-	-	-	-
	Israel	-	-	-	-	-	-
		£598,625.32			£1,025,119		

Company	Destination	1986 STATUS			1987 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
D Heyer Meats Ltd. / Sinnat Ltd	Libya	18,011.0	-	-	-	-	-
	Cyprus	-	16,596.2	7,032.0	-	-	-
	Egypt	-	157,765.0	-	-	-	-
	Togo	-	-	2,883.1	-	-	-
	Canary Islands	-	19,306.2	-	56.5	-	-
	United Arab Emirates	-	8,251.2	-	-	-	-
	Zaire	-	37,769.8	106,809.4	-	-	-
	Ivory Coast	-	14,800.5	7,347.1	-	-	-
	French Polynesia	-	26,570.3	-	-	-	-
	Iraq	-	27,524.0	-	518.	-	-
	Saudi Arabia	-	-	16,046.8	-	-	-
	Israel	-	-	234,632.0	-	-	-
	Sweden	-	-	-	4.5	-	-
	United Arab Emirates	-	-	-	5.0	-	-
	South Africa	-	-	-	99.4	-	-
	St. Lucia	-	-	-	166.0	-	-
Sinnat Ltd	Algeria	-	638,879.40	1,358,803.90			
	Togo	-	-	1,813.20			
	Cyprus	-	16,016.00	-			
EXPORT REFUNDS PAID		£1,431,240.61			£796,7036.98		

Company	Destination	1988 STATUS			1989 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
D Heyer Meats Ltd. / Sinnat Ltd	Sweden	20,799.80	-	-	-	-	-
	Gibraltar	5,008.00	-	-	-	-	-
	Cueta	6,996.00	-	-	-	-	-
	Canary Islands	20,904.00	-	-	-	-	-
EXPORT REFUNDS PAID		£12,184.00					

Neither company received any Export Credit Insurance from the Department of Industry and Commerce in respect of any of the exports referred to above.

Mr Heyer accepted that his company may have made an enquiry in respect of the availability of Export Credit Insurance in 1987 but the company never applied for Export Credit Insurance in respect of exports for which they were responsible.

OX-FLEISCH(H)ANDELSGESELLSCHAFTMBH

The evidence, to the Tribunal, on this company was given by Mr Colm O'Hagan, Financial Director of the company and by Mr Maurice Mullen of the Department of Agriculture and Food. The company is the Irish branch of a German registered company set up solely for the purpose of building a boning hall in Ireland.

The factory was opened in September of 1984 and has an approved meat export premises under Council Directives 64/433 and 77/99. The company has its premises in Carrickmacross in the County of Monaghan and has an EEC No. 508.

The company was opened to supply vacuum packed primal cuts to the German supermarket trade and the German "quality butcher" market. The company operates 52 weeks a year and employs up to 35 people. The employees are paid by cheque and the company pays PAYE and PRSI as appropriate to the Revenue Commissioners. The company undertook some intervention deboning since 1990 and the average intervention boning yields for this company were:-

- 1990 - 68.04%
- 1991 - 68.05%
- 1992 - 68.34%

Between the 9th of May 1991 and the 10th of March, 1992, the Department of Agriculture and Food carried out defatting of forequarter and plate and flank deboned by this company and the results were:-

OVERALL RESULTS	FQ %	PF %
No. of Boxes Defatted	25.0	10
No. Overfat	6.0	-
Average	7.99	20.11%
Range	3.12% / 16.36%	16.28% / 25.88%

The company purchases its carcasses mainly from Kildare Chilling and Liffey Meats. The company does not keep Daily Job Costing or Weekly Job Costing records in respect of its intervention deboning and the only records are the forms from the Department of Agriculture and Food. i.e., the IB4s and 1B7s. etc. The trimmings from the deboning are sold as trimmings and have no value as cuts.

WESTERN MEATS PRODUCERS LIMITED

The evidence on this company was given to the Tribunal by Mr Denis Lyons, Managing Director of Western Meats Producers Limited. Mr Maurice Mullen of the Department of Agriculture and Food, Mr Peter Smyth, Mr Gerard Fogarty, Mr Dermot Ryan and Mr Seamus Fogarty, all of the Department of Agriculture and Food.

Western Meats Producers Limited commenced trading in 1985 from a premises in Dromod in County Leitrim, previously operated by a company M.J. Lyons Group which ceased trading. The company operates meat export premises approved under EC Council Directives 64 / 433 and 77/99 being a slaughtering and deboning premises with EEC number 342. The company operates in both the beef and pork business. The company employs approximately 90 full-time employees and engages sub-contractors for maintenance and transport services only. The company does not engage sub-

contractor for slaughtering or deboning work within the factory. All of the employees are paid by cheque and the company pays all PAYE and PRSI to the Revenue Commissioners as appropriate.

The deboning yields returned by the company from 1985 to 1991 were as follows:-

- 1985 - 68.34%
- 1986 - 68.14%
- 1987 - 68.13%
- 1988 - 68.27%
- 1989 - 68.42%
- 1990 - 68.37%
- 1991 - 68.47%

Defatting analysis of the deboning in the factory was carried out between the 4th of February 1991 and the 30th of March 1992 and the overall results were as follows:-

OVERALL RESULTS	FQ %	PF %
No. of Boxes Defatted	25.0	10
No. Overfat	16.0	03
Average	11.56	25.63%
Range	7.49% / 20.44%	15.35% / 32.44%

Mr Mullen of the Department of Agriculture, told the Tribunal that by reason of the forequarter being over-fat that the Department of Agriculture and Food sought compensation from the company of £1,286.88.

The company did not export meat to any Third World Countries and received no Export Refund.

The Tribunal was given evidence of complaints investigated by the Department of Agriculture and Food in May of 1986, October of 1987, and March of 1989 and these were fully dealt with at the time by the Department.

TRANSFREEZE COLD STORES LIMITED

The evidence, about this company, was given to the Tribunal by Aidan McNamara, a Principal Officer in the Intervention Operations Division of the Department of Agriculture and Food and Mr Liam Fleming, Manager of the Company. The company operates a cold store at Santry Hall, Santry and is approved for the purposes of EC Directive 64/433 and has the Vet. Control Number of 36. The company is not engaged in the beef processing industry but is a purely warehousing company.

In October of 1988, the Management of Transfreeze Cold Store Limited, reported to the Department of Agriculture and Food the alleged theft of 197 boxes of intervention fillets. The matter was fully investigated by the Department of Agriculture and Food

and the company fully co-operated with a view to determining where the problem lay. The company reimbursed the Department the sum of £48,359.17 as it was believed to have been an internal problem. Subsequent investigation by the Internal Audit Unit of the Department of Agriculture and Food ensured that there were no further losses. The matter was fully reported to Brussels as an irregularity.

BALTINGLASS MEATS LIMITED

The evidence to the Tribunal on this company was given by Mr James Walsh, Managing Director of Baltinglass Meats Limited and Mr Maurice Mullen of the Department of Agriculture and Food.

The company, Baltinglass Meats Limited, commenced operations in 1989. It operates a beef deboning plant and is an approved meat export premises under EC Council Directive 64/433 and 77/99. Its EEC No. is 523. The company does not operate a slaughtering facility and uses the Q.K. Cold Store in Naas and Bralco in Newbridge, for storage purposes. The company is involved in commercial, intervention and the export business. The company employs approximately 30 full-time employees who are paid by cheque after deductions of PAYE and PRSI which are paid to the Revenue as appropriate.

The company employed one sub-contractor for deboning purposes when the company was particularly busy. The company exported beef in 1989 as follows:-

Company	Destination	1989 STATUS		
		INT	APS	OTHER
Baltinglass Meats Limited	Saudi Arabia	50,421.2	-	-
	Qatar	-	-	36,095.4
	Bahrain	31,905.8	-	-
EXPORT REFUNDS PAID		172,830.33		

The company, apart from that year, did not export beef to Third Countries but concentrated on commercial beef to European Countries for sale in supermarkets.

Mr Mullen gave evidence of the defatting results carried out by the Department between the 13th of September 1991 and the 30th of March 1992 and the results were as follows:-

OVERALL RESULTS	FQ %	PF %
No. of Boxes Defatted	25.0	10
No. Overfat	09.0	01
Average	9.91	23.72%
Range	1.96% / 21.96%	18.54% / 32.43%

The Department of Agriculture and Food compared a randomly selected sample of IB6 forms submitted by the company with the original IB6 forms in the possession of the Department of Agriculture and Food and both sets were found to correspond. The corresponding "Boning Hall Intervention Sheets" furnished by the company also matched the IB6 forms.

The deboning yields achieved by the company in the deboning of intervention beef since 1989 were as follows:

- 1989 - 69.01%
- 1990 - 68.32%
- 1991 (Oct) - 68.78%

N.W.L. (IRELAND) LIMITED

The evidence to the Tribunal in respect of this company was given by Mr Maurice Mullen of the Department of Agriculture and Food and Mr Anthony McNicholl, Managing Director of the company N.W.L. (Ireland) Limited. The company is a meat trading company which purchases substantial amounts of beef from other parties including intervention which it subsequently exports. The details of exports by this company from 1986 to 1990 were as follows:

Company	Destination	1986 STATUS			1987 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
N.W.L. (IRELAND) Limited	Ship Victualling Warehouse	39,964.0	-	-	-	-	-
	Gibraltar	54,060.3	-	-	12,012.0	-	-
	Canary Island	418,080.3	-	-	1,028,543.9	-	20,058.0
	Sweden	222,260.0	-	-	367,520.0	-	-
	Norway	52,945.0	-	-	297,362.7	-	20,079.5
	Maderia	59,022.0	-	-	-	-	-
	Angola	11,507.0	-	-	23,998.8	-	-
	Malta	199,858.0	-	-	632,184.7	-	-
	Hong Kong	16,681.0	-	-	-	-	-
	Congo	-	-	-	1,994.0	-	-
	Gibraltar	-	-	-	12,012.0	-	-
	Israel	-	-	-	19,927.0	-	-
	French Polynesia	-	-	-	20,979.0	-	-
	Cyprus	-	-	-	41,984.8	-	-
	Ship Stores	-	-	-	42,023.0	-	-
	Saudi Arabia	-	-	-	6,987.0	-	-
EXPORT REFUNDS PAID		£			1,886,789.42		

Company	Destination	1988 STATUS			1989 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
N.W.L. (Ireland) Limited.	Malta	183,870.9	-	14,217.5	-	-	-
	Qatar	-	1,692.6	-	-	-	-
	Canary Islands	518,249.4	-	5,729.0	-	-	-
	French Polynesia	70,345.5	-	14,250.0	-	-	89,948.20
	Gozo	1,404.0	-	-	-	-	-
	Sweden	164,898.0	-	-	60,910.0	-	-
	Egypt	-	4,929.2	18,733.6	-	-	-
	Norway	90,671.3	-	-	-	-	-
	South Africa	3,028,388.4	-	526,914.7	-	-	617,326.72
	Finland	19,991.0	-	-	-	-	-
	Cyprus	55,074.5	-	-	-	-	-
	Iraq	-	29,380.0	-	-	-	-
	Tahiti	-	-	-	18,013.00	-	-
EXPORT REFUNDS PAID		£2,451,116.47			£2,802,606.94		

Company	Destination	1990 STATUS		
		INT	APS	OTHER
N.W.L. (Ireland) Limited	French Polynesia	-	-	203,911.50
	Sweden	20,940.00	-	-
	Zaire	-	-	228,814.02
EXPORT REFUNDS PAID				

The company employs 8 (eight) full-time employees who are paid on a monthly or fortnightly basis and the company pays PAYE and PRSI as appropriate to the

Revenue Commissioners. The company purchases a substantial amount of beef from intervention. This is mainly purchased from Irish intervention but approximately 10% or 15% would come from the United Kingdom mainly Northern Ireland. A small tonnage of intervention meat may have been purchased from other European Countries on an occasion. The company would notify the Department of Agriculture on any occasion upon which it was carrying out a re-boxing procedure and it would only be done under supervision.

AUTOZERO / TALLAGHT COLD STORE

The evidence to the Tribunal in respect of Autozero / Tallaght Cold Store was given by Mr Michael Phelan, Chief Executive of the company and Mr Eamonn O'Donovan a Higher Agricultural Officer in the Department of Agriculture and Food. The company operates cold store which are approved for the purpose EEC Directive 64/433. They are a cold store at Cabra, Dublin with Veterinary Control No. 1. and National Cold Store at Cooks Town Industrial Estate, Tallaght, with Veterinary Control No. 4 and Waterford Cold Stores at Christendom, Co. Waterford, with Veterinary Control No. H. The company employs approximately 63 people full-time employees and the company pays PAYE and PRSI to the Revenue Commissioners as appropriate on behalf of such employees.

HONEY CLOVER LIMITED

The evidence to the Tribunal in respect of this company was given by Mr Martin Blake, a Director of the company, Honey Clover Limited, and Honey Clover (Freshford) Limited and Mr Maurice Mullen of the Department of Agriculture and Food. The company, Honey Clover Limited, operates out of the IDA Industrial Estate in Navan, Co. Meath, where it operates an approved meat export premises under Council Directive 64/433 and 77/99 being a slaughtering and deboning operation with EEC No. 363. This premises was newly built in 1992. The company originally operated out of a premises at Grand Canal Street in Dublin where it first commenced business in 1986. A new company, Honey Clover (Freshford) Limited, was set up in 1991 when it purchased the assets of Master Meat Packers (Kilkenny) Limited, Freshford, Co. Kilkenny and the company operates an approved meat export premises under EEC Council Directive 64/433 and EC Council Directive 77/99 and in particular a slaughtering facility with EC No. 34A. The company employs, between Navan and Freshford, approximately 115 full-time employees who are paid by cheque and the company pays all PAYE and PRSI to the Revenue Commissioners as appropriate.

BARFORD MEATS LIMITED

The evidence to the Tribunal in respect of this company was given by Mr Seamus McQuirk, Managing Director of Barford Meats Limited and an admitted statement from Mr Liam Yore, Agricultural Officer with the Department of Agriculture and Food. The company was established in 1984 when it purchased the assets of Alpha Foods Limited which operated a deboning premises at Carrickmacross in the County of Monaghan. It operated an approved meat export premises under Council Directive 64/433 and Council Directive 77/99 and it was also approved under Council Directive 88/657. The company is a specialist meat processor. The company employs approximately 57 full-time employees who are paid by cheque and the company pays PAYE and PRSI to the Revenue Commissioners as appropriate.

C.H. FOODS LIMITED

The evidence to the Tribunal, in respect of this company, was given by Mr Carton, Managing Director of C.H. Foods Limited and Mr Maurice Mullen of the Department of Agriculture and Food. The company is mainly a meat trader and does not operate a slaughter house, a deboning premises or a cold store. The company employs four (4) full-time employees who are paid by cheque and the company pays PAYE and PRSI to the Revenue Commissioners as appropriate. The company has exported beef as follows:-

Company	Destination	1986 STATUS			1987 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
C.H. FOODS LIMITED	Gibraltar Ships Victualling	16,314 -	- -	- -	- 34,363.8	- -	- -
EXPORT REFUNDS PAID		£160,702.68			£24,431.91		

Company	Destination	1988 STATUS			1990 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
C.H. FOODS LIMITED	Ship Stores Cyprus	5,011.0 -	- -	- -	- 6,942.1	- -	- -
EXPORT REFUNDS PAID		£3911.05			£N/A		

CONTINENTAL BEEF PACKERS LIMITED

The evidence to the Tribunal in respect of this company was given by Mr Joseph Gordan, Managing Director of Continental Beef Packers Limited and Mr Maurice Mullen of the Department of Agriculture and Food. This company commenced business in approximately June of 1991 when it purchased the asset of Michael Purcell Foods Limited. The company is involved in a deboning and cold storage

operation and runs an approved meat export premises under EC Council Directives 64/433 and Council Directives 77/99 at Wrensboro, Thurles, Co. Tipperary with the EEC No. 531. The cold storage operation is carried out at Dublin Road, Thurles, Co. Tipperary. The company employs approximately 81 full-time staff who are paid by cheque and the company pays PAYE and PRSI to the Revenue Commissioners as appropriate. The company also engages sub-contractors to carry out the deboning work and they are paid on the C2 System. If a sub-contractor has a C2 the company retains the full PAYE or PRSI. If he has no C2 then the company deducts 30%. The company's slaughtering facility is conducted by a separate company, Clonmel Chilling Limited. The deboning yields achieved by the company are:-

- 1991 - 68.77%
- 1992 - 68.67%

The figures for 1991 relate only to November/December of that year.

The defatting analysis carried out by the Department in 1991/1992 showed that the average fat levels for forequarter was 12.18% (per cent) and for plate and flank was 21.16%. The Department of Agriculture, in view of the fact that the forequarter was found to be over the fat level, sought compensation from the company of £829 and this sum was paid by the company.

A further defatting analysis was carried out by the Department of Agriculture in January and February of 1993. The company's product, from the following days was tested with the following results:-

DATE	AVERAGE %
11/11/92	15.48
19/11/92	18.27
03/11/92	12.16
04/11/92	13.71
06/11/92	15.32
16/11/92	13.05
24/11/92	20.59

As a result of these tests the company's deboning licence was suspended on the 20th of February of 1993, reviewable in June of 1993.

The Department of Agriculture carried out further defatting analysis of intervention, boneless beef produced by the company and stored at QK Cold Store in Naas in respect of the following dates with the following results:

DATE	AVERAGE %
12/11/92	22.16
20/11/92	15.83
05/11/92	17.23
17/11/92	16.54

The view of the Department of Agriculture and Food on these results was expressed by Mr Maurice Mullen as follows:-

"I am sure there is always an element of inexperience but I think in this case that the Department would be of the view that there is possibly two reasonable explanations for his:-

- (1) That they just didn't know the specification, didn't adhere to it; or;
- (2) they purposely left it over-fat.

I am not making a comment which one it is."

Mr Gordon, the Managing Director, argued in evidence and by letter of the 20th of January, 1993,

"I refer to your letter of 20th January 1993 re suspension from the deboning of Intervention Beef, and also to the letter to you from Mr John Smith, Chief Executive, I.M.P.A. of 25th January 1993.

As a member of the I.M.P.A. this company fully supports the points Mr Smith is making and the conclusions reached in his letter of 25th January.

However given our particular situation here in Thurles I wish to set out herein our view of the reasons by the action of the Department of Agriculture in our case is both unfair and unwarranted.

As you are aware Continental Beef Packers Ltd is a deboning plant only and all Intervention deboned at the factory is slaughtered elsewhere. Indeed the company has not to date tendered to supply Intervention beef to the Department.

As a consequence of the above it is clear that any yields achieved on intervention deboning will be affected by the quality and fat score of the incoming intervention beef. In the period October to December 1992 incoming loads of beef for intervention deboning were considerably biased towards the fatter grades of animal. Indeed nine days productions averaged 90% 4L and 4H grade cattle. Some loads could be expected from fat cattle as from their leaner counterparts. Obviously the abattoirs retained the leaner cattle to allow them to meet the yield targets more easily in their own deboning.

Not only were the cattle excessively fat but when deboned the flanks and middle ribs were extremely fat, and trimming of these cuts caused them to fall apart into smaller pieces of meat that were described by your inspectors as trimmings. This tendency in the beef received by our company to be overfat was described in detail to Mr John Matthews V.I. on the occasion of his visit at our plant (28.10.92). I remember in particular showing Mr Matthews a flank that was 90% visual fat and explaining to him that if it was trimmed up to specification all that would remain would be small pieces of meat. I also recall him agreeing that the beef we were receiving was abnormally fat (because of the level of fat on the incoming beef we actually failed to achieve the 68% target yield on the day of his visit.)

I also asked Mr Matthews to make a note of the fat beef we were receiving and he confirmed that there was a problem in the grading of cattle in several plants which the Department was tackling on an ongoing basis.

At the time of the defatting exercises also I pointed out to Mr David Lynch V.I. the middle ribs that would fall into small pieces of meat if the seam of fat were to be removed. He too agreed that the beef was abnormally overfat (in respect of the internal fat).

As a consequence of the first defatting exercise we wrote to all our suppliers of Intervention cattle for deboning pointing out that the percentage of fat 4 cattle being received by our plant had grossly exceeded the national average and that in future we would only accept loads for deboning that were equivalent to the national average for fat score.

I have spent in excess of three hours explaining the abnormal position our company has been placed in by the extremely fat cattle being delivered here, to Mr John Matthews and Mr David Lynch. However no account has been taken of our explanations in the Departments actions.

Since we have circulated our suppliers we have been receiving loads of Intervention beef in line with the national average, thus allowing more than satisfactory yields to be achieved in our deboning.

Due to the factors outlined above we believe that the actions of the Department in our case are unfair, and we request a meeting to discuss this issue as soon as possible.

Yours faithfully.

Joe Gordon Managing Director.

As was pointed out by Mr Mullen, and accepted by the Tribunal, that Mr Gordon's case that the grades of cattle that were being sent to debone were of a fatty nature

such that it was pretty well impossible to achieve the 68% yield completely misses the Department of Agriculture and Food's point, which was that

"the company in respect of the grade of cattle or carcasses presented must meet the specification in the first instance and this may indeed make it harder to achieve a yield if there are such a high percentage of RH4s but it does not exonerate the company from achieving the 68% yield."

The company's deboning licence was suspended in January of 1993 until June of 1993 and in fact the company bought back the beef at the same price that the Department had paid the company for it. The company paid £236,053.13 for the deboned intervention cattle rejected by the Department.

This company does not export to Third World Countries directly but sells to Irish trading companies who may then export the product. However, the company has never purchased intervention beef.

NORDIC COLD STORAGE LIMITED

The evidence to the Tribunal, in respect of this company, was given by Mr Patrick Santry a Veterinary Inspector of the Department of Agriculture and Food together with a statement from Mr Thomas Butler, Managing Director of the company who was not required to give oral evidence.

Nordic Cold Storage Limited, operates a public cold storage facility at Midleton, Co. Cork, and is an approved cold store for the purposes of EEC Directive 64/433 having the Veterinary Control Number 51. The store commenced operations in June of 1968 and has provided blast freezing and cold storage services to a large number of food processing companies in every sector of the food industry. Intervention beef is one of the products stored in the Midleton store and while, for some years it has formed a significant part of the stock holding in that company it is not and never has been the primary product stored there.

As a public cold storage operator, Nordic Cold Storage Limited holds product on behalf of its customers. The company does not own or trade in any of the products stored. It neither imports nor exports any of the products. The Department of Agriculture and Food is provided with an office on the Midleton site, the office is manned by an Agricultural Officer of that Department. The company provides permanent inspection facilities for the Department of Agriculture and Food.

The company has stored product on behalf of several customers under the Aids to Private Storage Scheme. The company's employees are all subject to PAYE and PRSI deductions and same are fully discharged to the Revenue Commissioners as appropriate.

Q.K. COLD STORES LIMITED

The evidence in relation to this company was given by Mr Patrick Santry of the Department of Agriculture and Food and Mr Joe Walsh, Assistant Manager of the company's premises at Grannagh, Co. Waterford. The company operates a number of cold stores at Carroll's Cross, Co. Waterford, which is an approved cold store for the purposes of EEC Directive 64/433 with Veterinary Control Number 10 and Dublin Road, Naas, Co. Kildare, which is also an approved cold store for the purpose of EC Directive, 64/433 with a Veterinary Control Number 19 and a further premises at Grannagh, Co. Waterford, which is an approved premises for the purposes of EEC Directive 64/433 and has a Veterinary Control Number 32.

GOUDHURST LIMITED (in Receivership) and HAMPTON MEATS LTD.

The evidence in relation to these two companies was given by Mr Maurice Mullen, Department of Agriculture and Food, Mr James Clarke, Surveyor of Customs and Excise to the Revenue Commissioners, Mr Michael McGill, Higher Officer attached to the Investigation Branch of the Customs and Excise, Mr Gabriel Davey of the Department of Agriculture and Food, Mr Brian Donovan, Manager of Prime Meats Ltd., Mr Christy O'Brien and Mr John Mair, Receiver of Goudhurst Limited.

The company Goudhurst Limited, a meat plant, at Grand Canal Street in Dublin. The company let various parts of the premises to a variety of companies including Hampton Meats Limited. The company, Goudhurst Limited, went into receivership in October of 1988 and the assets were disposed of in May of 1989 when the premises were sold and subsequently the plant and equipment. Mr Christy O'Brien gave evidence to the Tribunal of a dispute between him and another individual concerning the ownership of shares of Goudhurst Ltd. Mr O'Brien told the Tribunal that Hampton Meats Limited had been set up for the purpose of retaining a shareholding of Goudhurst Limited.

Mr Maurice Mullen, Department of Agriculture, gave evidence to the Tribunal, of deboning having been carried out in the years 1985, 1986 and 1988 when yields of 68.3% for 1985, 68.29.% for 1986 and 68.42% for 1988, were achieved. Mr Mullen gave evidence of irregularities which he considered more attributable to day to day problems than to any particular course of conduct on the part of Goudhurst Ltd. Mr Mullen considered that Goudhurst performed their functions reasonably correctly and while.

"we did have concerns but I think the limiting of the deboning allowed us to be satisfied that what came out was reasonable."

NORISH PLC.

The evidence in relation to this company was given to the Tribunal by Mr Maurice Mullen, of the Department of Agriculture and Food and Mr Paul Short, Secretary of Norish Plc. Norish Plc. is a group company which operates cold stores in Dublin, Cork, Kilkenny and the United Kingdom. The group runs cold stores which have been approved for the purpose of EEC Directive 64/433 at Ballyragget, Co. Kilkenny with Vet. Control Number 36 and at East Wall Road, Dublin, Vet. Control Number 65 and Bond Road, Dublin, Vet. Control No. 66. The business of Norish is purely that of a public cold store for the storage of beef and other products for the food industry. Its total storage capacity is 11.54 m-cu/ft of which 4 million cu/ft is in the United Kingdom. The group companies within the Republic of Ireland stores intervention beef and approximately 40% total capacity has been utilised for same. The Department of Agriculture have permanent staff and facilities at each of the groups cold stores. Customs and Excise is assisted by the Group whenever requested. When the company receives notification of a consignment to a cold store the Agricultural Officers are immediately notified. It is the Department of Agriculture officials who break the seal on any consignments of meat products delivered to the cold store for storage and they further oversee the off-loading inspection grading and temperature testing of the product following which they authorise the taking in of the product for cold storage or as the case may be the rejection. No seal is broken by any other person other than the Agricultural official.

The Customs and Excises officials make regular visits to the cold stores to discharge their various duties in connection with the CAP. There are assisted by company's employees but they would be under the supervision of Customs and Excise officials.

Within, the group, employs 59 full-time staff approximately within the Republic of Ireland and these employees are paid by cheque. The company deducts all PAYE and PRSI and remit same to the Revenue Commissioners as appropriate.

The company employs sub-contractors for the loading and off loading of containers and these sub-contractors are paid by cheque and the company complies fully with the requirements of Section 17 of the Finance Act, 1972 in respect of withholding tax.

LIXSTEED LIMITED

The evidence, to the Tribunal, in respect of this company was given by Mr Richard McCann, Managing Director of the company. The company has been in existence for approximately 8 years. It was set up for the purposes of supplying labour services generally and over the years it supplied a considerable amount of labour services to the beef industry in particular. It initially supplied loading and unloading services but this extended to include deboning and trimming. The company sub-contracted services to the processors and supplied the labour. It supplied these services to inter alia Eurowest, Kildare Meats Limited, DJS Meats Limited, Tara Meats and Q.K. Cold Stores Limited.

Generally speaking, when Lixsteed agreed to supply labour services it entered into a contract with the company which required its facility. Part of the agreement indicated that Lixsteed Limited and or its employees would be responsible for the tax affairs of the employees.

Mr McCann told the Tribunal that:

"the company operated initially on the basis that the people that we were employing were sub-contractor to Lixsteed Ltd., and we felt, and had the view, the they were so but the Department of Social Welfare and indeed, the Revenue Commissioners did not agree with that and did not agree with what we were doing".

As a result of the dispute, between the two Departments and the company, the company agreed to pay a sum of money to the Revenue to regularise the tax affairs and agreed that they would be responsible for further PAYE and PRSI payments as they arose. The agreement with the Revenue Commissioners was reached in October of 1991.

EUROWEST LIMITED

The evidence to the Tribunal, in respect of this company, was given by Mr Maurice Mullen of the Department of Agriculture and Food. Eurowest Limited was formed in 1991 and was formed by C.E.D. Viandes, the French concern and a Mr Thomas McAndrew. The company leased the former Hibernia premises being the Abattoir at Sallins and the boning hall in Athy. Since they commenced operations in 1991 the average deboning yield are in respect of Athy:-

- 1991 - 68.53%
- 1992 - 68.77%

and in respect of Sallins:-

- 1991 - 68.90%
- 1992 - 68.91%

The Department of Agriculture and Food carried out a defatting analysis in mid-1992 and the average levels found on forequarter and plate and flank at Sallins were 10.45% for forequarter and 24.2% for plate and flank and in Athy 19.75% for forequarter and 24.47% for plate and flank. The Department sought compensation of £861.94 for the over-fat on the forequarters.

Further defatting analysis were carried out on the 4th and 11th of November 1992 and the 4th and 10th of December 1992 at Athy and the respective levels were 7.74% and 7.10% for forequarter and 7.13% and 8.75% for forequarter in Athy.

SLANEY MEATS INTERNATIONAL LIMITED / BALLYWALTER MEATS LIMITED

The evidence, in respect of the above companies, was given by Mr Gerard Fogarty of the Department of Agriculture and Food, Mr John Melville, Veterinary Inspector, Mr Maurice Mullen of the Department of Agriculture and Food and Mr Brendan Dunne, General Manager of Slaney Meats International Ltd. The company, Ballywalter Meats Ltd., changed its name to Slaney Cooked Meats Ltd., in 1989.

Slaney Meats International Ltd., operates approved meat export premises under EEC Council Directive 64/433 and 77/99 at Ryland, Enniscorthy, Co. Wexford, where it has slaughtering, deboning and cold store facilities with EEC No. 296. Slaney Cooked Meats Ltd., has an approved meat export premises under EC Council Directive 64/433 and 77/99 at Ryland, Enniscorthy, Co. Wexford where it processed meat products under EEC p328.

Since its inception in 1968 Slaney Meats International Ltd., has been involved in the cattle sheep and bye-product business, involving itself in the commercial intervention and export of beef and sheep. In 1992 it employed approximately 300 and 23 full-time employees who were paid by weekly cheque and the company paid all PAYE and PRSI to the Revenue Commissioners as appropriate. The company also engaged sub-contractor solely for plant maintenance and repair. The deboning yields returned by the company were:-

- 1989 - 68.31%
- 1990 - 68.30%
- 1991 to Oct. - 68.33%

The Department of Agriculture and Food carried out defatting analysis between the 8th of March 1991 and the 15th of April 1992 and the overall results were as follows:-

OVERALL RESULTS	FQ %	PF %
No. of Boxes Defatted	25.0	10
No. Overfat	07.0	-
Average	9.21	17.37%
Range	4.87% / 21.23%	11.34% / 23.41%

The Department of Agriculture and Food carried out further examinations of boxes of deboned meat which had been placed in the cold store at Q.K. Grannagh, which meat had been deboned by Slaney Meats International Limited. The examination into the boxes was carried out between the 23rd of November 1991 and the 30th of March 1992. There were 119 boxes examined of all cuts. That is fillet, striploin, insides, outsides, knuckles, rump, cube rolls, brisket, shin and shank. There were four boxes with minor defects.

The company exported beef as follows:-

Company	Destination	1984 STATUS			1986 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Slaney Meats Limited	Canada	-	39,052.0	3,194,995.0	-	17,175.0	131,688.0
	USA	-	-	451,060.5	-	-	702,187.0
	Cyprus	-	-	91,197.8	-	-	14,942.0
	Gabon	-	-	158,290.0	-	22,082.0	14,856.0
	Togo	-	-	25,966.0	-	80,811.0	383,160.0
	Zaire	-	-	296,318.0	-	147,418.0	321,230.0
	Algeria	-	-	1,231,000.0	-	-	-
	Egypt	-	-	163,451.0	-	793,727.0	2,254,415.0
	Tunisia	-	-	20,554.0	-	-	-
	Saudi Arabia	-	-	103,218.0	-	17,288.0	51,174.0
	Cameroon	-	-	-	-	2,148.0	24,794.0
	West Africa	-	-	-	-	-	9,996.0
	Congo	-	-	-	-	20,473.0	8,427.0
	Mauritius	-	-	-	-	61,498.0	88,271.0
	Israel	-	-	-	-	-	49,420.4
	Canada	-	-	-	-	17,175.0	131,688.0
	Ivory Coast	-	-	-	-	-	70,665.0
	Comores	-	-	-	-	-	39,963.0
		EXPORT REFUNDS PAID					

Company	Destination	1987 STATUS			1988 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Slaney Meats Limited	USA	-	-	756,649.0	-	-	178,030.00
	Saudi Arabia	-	18,140.0	20,951.0	-	30,534.00	8,688.00
	Algeria	-	12,838.0	508,839.0	-	530,525.00	343,184.00
	Ivory Coast	-	220,294.0	117,835.0	-	-	57,889.00
	Egypt	-	1,170,650.0	2,756,408.0	-	11,205.00	9,587.00
	Togo	-	20,850.0	-	-	-	-
	Tahiti	-	4,825.0	47,425.0	-	-	23,288.00
	Mauritius	-	26,696.0	106,484.0	-	-	-
	Djibouti	-	-	4,046.0	-	-	-
	West Africa	-	20,036.0	19,943.0	-	10,777.00	10,805.00
	Malta	-	20,363.0	-	-	-	-
	Israel	-	-	1,066,798.6	-	-	-
	Zaire	-	-	19,779.0	-	-	-
	Comores	-	-	-	-	-	21,143.00
	Cyprus	-	-	-	-	-	800.00
EXPORT CREDIT REFUNDS PAID		£6,550,752.16			£3,438,070.09		

Company	Destination	1989 STATUS			1990 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Slaney Meats Limited	South Africa	-	-	95,275.0	-	-	15,675.0
	French Polynesia	-	12,892.0	174,662.0	-	28,579.0	141,068.0
	Yugoslavia	-	20,537.0	-	-	-	-
	Egypt	-	1,029,097.0	427,590.0	-	303,997.0	353,596.0
	Malta	-	14,699.0	-	-	132,257.0	59,209.0
	Gabon	-	-	24,005.0	-	-	71,301.0
	Iraq	-	586,539.0	233,786.0	-	2,395,715.0	375,605.0
	Ivory Coast	-	-	134,259.0	-	-	312,800.0
	Cyprus	-	2,338.0	3,283.0	-	-	53,807.0
	Mauritius	-	-	63,850.0	-	-	81,332.0
	Zaire	-	-	80,000.0	-	-	148,000.0
	Liberia	-	-	24,000.0	-	-	-
	Congo	-	-	24,000.0	-	-	-
	Ghana	-	-	21,000.0	-	-	-
	Greenland	-	-	-	-	-	6,616.0
	Victualling	-	-	-	-	20,450.0	30,286.0
	New Caledonia	-	-	-	-	-	107,007.0
	Israel	-	-	-	-	-	161,387.0
	Guinea	-	-	-	-	-	31,000.0
	Algeria	-	-	-	-	185,955.0	775,332.0
	Saudi Arabia	-	-	-	-	8,727.0	92,258.0
	Jordan	-	-	-	-	-	23,175.0
	Bahrain	-	-	-	-	-	24,583.0
	Dubai	-	-	-	-	-	45,460.0
	U.A.E.	-	-	-	-	-	25,488.0
	Tahiti	-	-	-	-	11,937.0	2,646.0
	West Africa	-	-	-	-	-	11,124.0
	Andora	-	-	-	-	10,054.0	-
	Senegal	-	-	-	-	-	15,275.0
EXPORTS REFUNDS PAID		£9,471,551.00			£N/A		

The Department of Agriculture and Food gave evidence to the Tribunal of audits carried out on the company's premises on various dates including the 27th of May 1985, the 1st to the 3rd of December 1986 and the 14th to the 16th of November of 1988. These audits did not reveal evidence of any illegal activity, fraud or malpractice in or in connection with the beef processing industry in respect of this company.

MICHAEL PURCELL FOODS LIMITED

The evidence in respect of this company was given by Mr Maurice Mullen, Department of Agriculture and Food and Mr John Purcell, Former Managing Director of Michael Purcell Foods Ltd. The company carried on business in Thurles, Co. Tipperary offering the facility of contract deboners for a number of companies from 1984 to 1989 when the company ceased trading.

At that time the company employed approximately 75 full-time employees and the company paid all PAYE and PRSI to the Revenue Commissioners as appropriate.

The main involvement, so far as the Tribunal of Inquiry is concerned, was to the company's involvement in the 1988 Aids to Private Storage when Michael Purcell Foods Ltd., was involved as a sub-contractor on behalf of Taher Meats Ltd. The product processed by this company, on behalf of Taher Meats Ltd., was examined in the early part of 1989 as part of the Aids to Private Storage Joint Sampling Programme. The examination showed that the company produced in the region of 366 tonnes of plate and flank for Taher Meats. It did so under 20 contracts in all and product was sampled for 15 of these 20 contracts. The Department sampled a total of 300 boxes and trimmings were found in a number of boxes and it was also discovered that the boxes contained pieces of non-individually wrapped beef. Mr Mullen told the Tribunal that in six boxes the trimmings found were greater than or equal to three kilos. There were also six boxes with trimmings less than three kilos. Six boxes had between them 10.715 kilos of trimmings. There were boxes found with pieces that were not individually wrapped, in quantity approximately 161.76 kilos in 75 boxes. There were 17 boxes which had both trims and pieces which were not individually wrapped and the quantity of trims in those boxes was 44.68 kilos and the quantity of meat not individually wrapped was 69.58 kilos.

Mr Mullen described it as "a finding of concern".

Mr John Purcell, told the Tribunal that a dispute existed between his company and Taher Meats which is presently pending in the High Court. Mr Purcell indicated to the Tribunal that the work done by his company had been done on the basis of what they had been asked to do by Taher Meats and also having regard to the copy of the Aids to Private Storage Rules and Regulations which were faxed to them by Taher Meats approximately 2 weeks into production.

Mr Purcell indicated that Taher Meats had also provided supervisors on a daily basis to inspect and supervise the works being done by his company.

Since the matter is presently pending before the High Court, this Tribunal does not intend to make any finding or fact in relation to the issue between Taher Meats and Michael Purcell Foods Ltd.

PURCELL MEATS LIMITED

The evidence in relation to this company was given by Mr Maurice Mullen of the Department of Agriculture and Food and Mr John O'Meara, former Managing Director of the company.

The company was engaged in the beef processing industry until 1986 when it sold its premises.

Mr Maurice Mullen gave evidence to the Tribunal of the exports by this company in the years 1984 to 1986 together with the Export Refunds paid to this company for 1987 to 1989 inclusive.

Company	Destination	1984 STATUS		
		INT	APS	OTHER
Purcell Exports Ltd.	Libya	-	-	1,740,966.6
	Gran Canaria	-	-	154,273.3
	Tahiti	-	16,387.1	217,199.0
	Ivory Coast	-	-	20,069.4
	South Africa	-	-	26,460.8
	Zaire	-	32,894.5	-
	Togo	-	19,500.4	-
	Egypt	-	213,227.9	5,304,994.9
	Iran	-	861,417.7	1,1185,463.6

Company	Destination	1985 STATUS		
		INT	APS	OTHER
Purcell Exports Limited.	Algeria	-	3,165,132.0	5,425,482.2
	Libya	-	-	2,371,655.0
	Gran Canaria	-	143,873.0	99,861.0
	Egypt	-	3,403,201.9	3,588,292.4
	Cyprus	-	39,813.4	79,043.5
	Malta	-	259,746.6	82,819.2
	Iran	-	6,023,239.8	2,584,991.86
	Mauritius	-	37,348.4	65,547.6
	Tahiti	-	46,117.2	3,023.6
	Ivory Coast	-	17,969.4	24,829.6
	Gabon	-	-	5,586.3
	Gibraltar	-	9,901.9	-

Company	Destination	1986 STATUS		
		INT	APS	OTHER
Purcell Meats Limited	Libya	-	930,189.8	842,364.5
	Malta	-	-	41,979.5
	Cyprus	-	28,381.2	22,432.6
	Gran Canaria	-	26,806.3	27,517.6
	Egypt	-	101,593.1	57,464.9
	Iran	-	2,646,867.8	1,067,237.9
	Saudi Arabia	-	-	19,912.6
	Algeria	-	325,189.5	23,430.5

The Export Refunds received by the company for:

- 1987; £10,583,888.35.
- 1988; £ 5,933,867.93
- 1989; £14,882,027.72

IRISH MEAT PRODUCERS LIMITED

The evidence in relation to this company was given by Mr Donal Russell, Counsellor (Agricultural Affairs) at the Irish Permanent representation to the European Communities in Brussels, Mary Harvey of the Department of Agriculture and Food, John F. McArdle, Member of An Garda Siochana, Gabriel Curley, Executive Officer assigned to the Beef Export Refund Payment Section, Mr Maurice Mullen of the Department of Agriculture and Food and Mr Sean Barton.

Mr Maurice Mullen of the Department of Agriculture and Food gave evidence to the Tribunal of the intervention yield returned by the company for the years 1983 to 1986 in respect of two plants IMP (Midleton) and IMP (Leixlip). They were as follows:-

	1983	1984	1985	1986
IMP (Midleton)	66.42%	67.54%	68.22%	69.15%
IMP (Leixlip)	66.36%	67.02%	68.13%	-

Mr Mullen also gave details of the beef exports by this company to various companies for the years 1984 to 1986 inclusive and they were as follows:-

Company	Destination	1984 STATUS			1985 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Irish Meat Producers Ltd.,	Israel	-	-	1,039,699.5	-	-	-
	USA	-	-	375,525.3	-	-	125,649.31
	Zaire	-	-	271,423.8	-	146,352.7	625,568.1
	South Africa	-	-	278,555.5	-	35,950.8	27,209.0
	Canada	-	-	2,997,212.5	-	303,397.5	238,319.8
	Saudi Arabia	-	-	530,922.7	-	162,527.6	352,907.1
	Cyprus	-	-	24,232.5	-	-	9,048.6
	West Africa	-	-	13,808.6	-	-	-
	Victualling West Germany	-	-	40,603.7	-	-	-
	Ivory Coast	-	-	43,946.9	-	27,042.7	13,396.5
	Qatar	-	-	12,166.9	-	-	-
	Ghana	-	-	-	-	-	11,996.0
	Egypt	-	-	-	-	69,819.8	564,603.5
	Cameroon	-	-	-	-	-	18,184.2
	Malta	-	-	-	-	37,665.0	24,984.9
EXPORT REFUNDS PAID		£7,345,869.18			£4,363,754.83		

Company	Destination	1990 STATUS		
		INT	APS	OTHER
Irish Meat Packers Ltd.,	Saudi Arabia	28,445.1	332,905.3	100,565.6
	Zaire	-	-	21,342.9
	Malta	-	-	20,050.4

The only issue which the Tribunal concerned itself with in connection with this company was the shipment of 560 tonnes of boneless beef by Irish Meat Producers Limited to Egypt which meat subsequently went to Trinidad and on which Export Refunds of some £786,000 was paid. Mr Russell, told the Tribunal, that in 1984/1985, Irish Meat Producers Limited from the Midleton plant shipped 560 tonnes of beef to Egypt. They claimed advance payment in the refund on that shipment in the normal way. They lodged a guarantee for that advance payment and they were paid a sum of £786,000 on that shipment. Subsequently, all requirements of the refund regulations, were met and particularly the most important one which was the furnishing of proof of import into Egypt for home use. When that proof was provided to the Department, the Department was then in a position to release the guarantee back to Irish Meat Producers Limited, the documents showing proof of entry into the country of Egypt would have been included with the Bills of Lading for the shipment from Ireland to Egypt.

Subsequently, on the 15th of January, 1986, the Trinidad Meat Cottage Ice and Cold Storage Limited wrote to the Minister for Agriculture and Food, complaining about the quality of meat which had been exported to their country by a company called SM. International Traders. The letter indicated that the meat the subject matter of the complaint had come via Port Said in Egypt and further investigation established that the meat exported by Irish Meat Producers Limited to Egypt was the same meat which was subsequently exported to Trinidad to the order of the Trinidad Meat Cottage Ice and Cold Storage Limited. As a result it was decided by the Department of Agriculture to make a complaint to the Garda Fraud Squad.

It was clear, as a result of meeting between the Department of Agriculture and Irish Meat Producer Company Limited, that the company was not involved in any way in an alleged fraudulent transaction involving the Export Refunds. Export Refunds would have, and indeed were paid, on the export of this meat to Egypt, once there was proof of entry into Egypt for home use. At that time, there were no Export Refunds available for the export of meat to Trinidad for home use.

Garda John McArdle of the Garda Síochána (Fraud Squad) together with other members of the Gardai carried out a very full and thorough investigation which included visiting Egypt and Trinidad for the purposes of interviewing persons who were in a position to be of assistance. At the conclusion of the investigation by the Fraud Squad the papers were sent to the Director of Public Prosecution in May of 1988. On the 20th of December, 1991, the Director of Public Prosecutions notified Inspector Murphy of the Fraud Squad:-

"It has been concluded that unless some significant development in this matter has taken place, since your submission of this file, a prosecution of any person¹,....., would not be a viable proposition and that should not be initiated".

ARAX LIMITED

The evidence to the Tribunal, in respect of Arax Limited, was given by Mr Maurice Mullen, Department of Agriculture and Food and Mr Shay Fogarty, Department of Agriculture and Food, Mr Michael Sheehan, Veterinary Inspector and Mr Terry Hanlon, General Manager of the company.

A new premises being a factory and cold store with a capacity of 2,000 to 2,500 tonnes was built in late 1989 early 1990 by a company Pechenga Limited. The company changed its name to Arax Limited in August of 1990, it commenced accepting beef for storage in or about February/March of 1991 and commenced deboning operation in or about July of 1991. The premises being a deboning and cold store premises are approved Meat Export Premises under EC Council Directive 64/433 and 77/99 with EEC No. 529. The company employs approximately 40 to 50 employees who are paid at an hourly rate on a weekly basis. The company pays all PAYE and PRSI to the Revenue Commissioners as appropriate. The Department carried out a defatting analysis in December of 1992 on two days and the fat levels reached were 9.42% on forequarter and 8.5% again for forequarter on the 9th of December. The maximum is 10%. The company returned average deboning yields for 1991/ January 1992 of 69.17%.

Mr Fogarty of the Department of Agriculture and Food gave evidence of minor problems in September of 1991, which he was satisfied was a result of inexperience on the part of a new employee as the company was in the process of commencing operation. Further examinations were carried out in October 1991 and November of 1991 and again minor problems were encountered and sorted out by the Department with the company. The Tribunal accepts Mr Fogarty's evidence in this regard.

ASHBOURNE MEAT PROCESSOR LIMITED.

The evidence in relation to this company was given by Mr John Matthews, a Veterinary Inspector, Mr Maurice Mullen of the Department of Agriculture and Food, and Mr Danny Houlihan, Joint Managing Director of the company.

The company employs 65 full-time employees who are paid by cheque. The company pays all PAYE and PRSI to the Revenue Commissioners as appropriate. The company employs sub-contractors only in connection with the facilities of transport, shipping, couriers, maintenance and occasional re-packing.

The company operates a deboning premises at Naas Industrial Estate, Co. Kildare which is an approved meat export premises under EC Council Directive 64/433 and EC Council Directive 77/99 with the EEC No. 512. The company has been in operation since about June of 1985.

The deboning yields achieved by the company in the years 1986 to 1991 (October) when:-

- 1986 - 68.20%
- 1987 - 68.02%
- 1988 - 68.16%
- 1989 - 68.2%
- 1990 - 68.18%
- 1991 - 68.8%.

The Department of Agriculture and Food gave evidence of a defatting analysis carried out by them between the 7th of March of 1991 and the 26th of March 1992 with the following results.

OVERALL RESULTS	FQ %	PF %
No. of Boxes Defatted	25.00	10
No. Overfat	25.19	1
Average	11.57	27.12%
Range	6.75% / 18.25%	22.54% / 35.41%

The Department levied a charge in respect of overfat on the forequarter for the sum of £1,013.48. The company exported beef in the year 1986 to 1989 as follows:-

Company	Destination	1985 STATUS			1986 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Ashbourne Meats	Saudi Arabia	-	-	116,255.37	-	-	561,930.90
	Kuwait	-	-	-	-	-	13,695.35
	Cyprus	-	-	-	-	-	6,687.20
	£N/A				£N/A		

Company	Destination	1987 STATUS			1988 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Ashbourne Meats	Dubai	14,759.0	-	13,969.1	-	-	82,807.3
	Kuwait	-	-	15,092.4	-	-	-
	Saudi Arabia	-	-	445,686.25	37,112.1	-	973,302.0
	Bahrain	-	-	-	-	-	40,026.9
	UAE	-	-	-	-	-	26,115.2
	EXPORT REFUNDS PAID	£955,134.57					

Company	Destination	1989 STATUS			1990 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Ashbourne Meats	Saudi Arabia	-	-	2,108,233.30	-	26,367.9	4,236,144.4
	Bahrain	-	-	84,627.50	-	-	162,492.0
	Phillipines	-	-	66,918.40	-	-	-
	Dubai	-	-	-	-	-	156,537.6
	Jordan	-	-	-	-	-	23,996.7
	Ghana	-	-	-	-	-	23,930.2
	Oman	-	-	-	-	-	15,451.3
	Kuwait	-	-	-	-	-	3,815.1
	U.A.E.	-	-	-	-	-	3,188.4
EXPORT REFUNDS PAID		£5,285,160.25			£		

The company took part in the 1988 Aids to Private Storage Programme and deboned beef under that programme for Agra Trading Limited. Mr Matthews, Veterinary Inspector, gave evidence to the Tribunal that this plant produced 117 tonnes of plate and flank. One contract was examined, that is about 40 boxes, of which 23 boxes were found to contain 67.6 kilograms of non-individually wrapped product. There were no trimmings found in any of the boxes examined. The contract was penalised to the sum of £20,675.34 and this sum was paid by Ashbourne Meat Processors Ltd.

Mr Danny Houlihan, Joint Managing Director of Ashbourne Meat Processors Ltd., told the Tribunal, that the 1988 Aids to Private Storage Scheme involved a contract between that company and Agra Trading Ltd., to debone and pack beef on behalf of Agra Trading Ltd., The contract was carried out on foot of a specification provided by Agra to Ashbourne in the Autumn of 1988 between the 15th of September and the 25th of November in their premises at Ballyjamesduff, Co. Cavan. Ashbourne Meats Processors Ltd., did not become aware of the problem concerning the non-individually wrapped pieces of meat until September of 1989 when they were contacted by Agra Trading Ltd., as a result the company carried out a full investigation into how the problem arose and Mr Houlihan explained to the Tribunal:

"that particular contract, that particular time of the year is a very, very, very, chaotic time of the year in meat business when one is trying probably more work done than he should and as a result we do have more temporary and probably inexperienced staff doing the job and it is a question of human error.

There was no financial advantage to Ashbourne Meats in not individually wrapping the cuts. We had no gain out of it, it was human error."

FRESHLAND FOODS LTD.,

The evidence to the Tribunal in respect of this company was given by Mr Wilfred Woollett, a Veterinary Inspector, Mr Maurice Mullen of the Department of Agriculture and Food and a Mr Seamus Hand, Managing Director of Freshland Foods Ltd. The company purchased the assets and stocks of Avrich Limited in April of 1991 and commenced operation as Freshland Foods Ltd. In October of 1991 a new 5,000 ton cold store was built and the company operates approved meat premises under EC. Council Directive 64/433 and 77/99 at Roscrea, Co. Tipperary, where it has a slaughtering and deboning facility and cold store facilities with and EEC No. of 359.

The company employs approximately 180 employees at peak season but 70 employees off-peak. The full-time employees are paid with all deductions of PAYE and PRSI being made by the company and the company pays all PAYE and PRSI to the Revenue Commissioners as appropriate. The sub-contractors are paid by invoice and on foot of the C2 form in compliance with the Revenue Commissioners' directions.

Since the company commenced operations in 1991 deboning yields returned for the company are:

- 1991 - 68.55%
- 1992 - 69.02%

The Department of Agriculture and Food, between the 21st of October of 1991 and the 5th of June of 1992 carried out defatting analyses in respect of the companies production with the following results.

OVERALL RESULTS	FQ %	PF %
No. of Boxes Defatted	25.00	10
No. Overfat	14.00	-
Average	10.13	20.96%
Range	3.27% / 15.48%	11.70% / 29.52

The company was required to pay compensation of £352.21 in respect of the forequarter being above the 10%.

KILDARE CHILLING COMPANY LIMITED

The evidence in relation to this company was given by Mr Seamus Fogarty of the Department of Agriculture and Food, Mr John Boothman, Veterinary Inspector, Mr Peter Burke, Farmer, Mr Gerard Fogarty of the ERAD Section of the Department of Agriculture and Food, Mr Dermot Ryan, Department of Agriculture and Food, Mr Maurice Mullen, Department of Agriculture and Food, Mr Victor Whelan, Veterinary Inspector and Mr Tom McParland, Managing Director of the company.

The company has been in existence for approximately 25 years, during that period it has been operated by different owners and the present owners took over in approximately 1989 when Mr McParland became Managing Director. The company operates from Kildare where it has a slaughtering, deboning and cold store facilities, which premises are approved meat export premises under EC Council Directive 64/433 and 77/99. The company's EEC No. is 268. The company operates in both the beef and lamb business and its beef is sold commercially as well as to intervention and export markets.

The company employs 150 to 160 full-time employees who are paid weekly by cheque. The company deducts all PAYE and PRSI and makes the payments to the Revenue Commissioners as appropriate. The company benefits from the use of sub-contractors for loading boxes from the cold store and for plant maintenance. If the sub-contractor does not produce a C2 form to the company pursuant to Revenue regulations, the company deducts 35% before payment.

The Department of Agriculture and Food carried out a defatting analysis between the 1st of the 3rd 1991 and the 20th of the February 1992 with the following overall results.

OVERALL RESULTS	FQ %	PF %
No. of Boxes Defatted	25.00	10
No. Overfat	13.00	-
Average	10.63	21.38%
Range	5.52% / 16.14%	15.19% / 29.16

The Department of Agriculture and Food sought compensation of £1,222.18 from the company by reason of the over-fat on the forequarter. The Department carried out further defatting analysis on the 11th of December 1980 to 1992 and the 16th of December 1992 on the forequarter only and the production fat levels were 9.93 and 8.97 respectively. These were both within specification.

Mr Maurice Mullen gave evidence to the Tribunal that the returns of the deboning yields from this company between 1983 and 1991.

	1983	1984	1985	1986	1987	1988	1989	1990	1991
Kildare Store	66.12	66.07	68.42	68.30	68.4	68.5	68.77	-	-
Kildare	-	-	-	-	-	-	69.39	69.91	69.05

The Tribunal was given evidence of the export of meat by the company from 1984 to 1990 inclusive and they were as follows:—

Company	Destination	1984 STATUS			1985 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Kildare Chilling Meats Limited	South Africa	-	-	39,177.9	-	-	-
	USA	-	-	664,671.0	-	-	625,369.0
	Canada	-	-	772,122.78	-	387,628.9	362,469.1
	Algeria	-	863,001.5	4,016,560.9	-	1,368,236.7	249,406.6
	Gabon	-	-	-	-	25,956.6	46,644.1
	Zaire	-	-	-	-	191,934.2	28,763.3
	Ivory Coast	-	-	-	-	9,702.0	2,929.0
	Togo	-	-	-	-	6,033.5	3,098.4
	Egypt	-	-	-	-	-	552,904.6
		£13,472,000.00			£8,095,579.00		

Company	Destination	1986 STATUS		
		INT	APS	OTHER
Kildare Meats	UAE	-	-	8,705.4
	Saudi Arabia	-	-	270,7893.4
	South Africa	-	456,194.5	300,089.3
	USA	-	69,977.6	30,224.1
	Gabon	-	81,847.6	-
	Zaire	-	-	14,326.9
	Egypt	-	1,749,139.1	2,722,243.51
	Cyprus	-	-	10,332.5
	Israel	-	-	119,378.2
	Ivory Coast	-	304,934.2	13,503.7
	Iran	-	-	192,161.6
	Canada	-	-	13,608.0
		-	-	-
EXPORT REFUNDS PAID		£13,725,740.6		

Company	Destination	1987 STATUS			1988 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Kildare Meats Limited	Israel	-	-	1,009,092.7	-	-	-
	South Africa	624,380.0	759,425.1	701,870.7	-	4,416,249.70	2,450,956.6
	Egypt	-	1,174,569.7	1,186,539.3	-	-	5
	Saudi Arabia	-	74,370.6	14,192.9	-	44,177.4	25,772.82
	Algeria	-	918,913.1	1,822,428.0	-	474,417.00	52,241.5
EXPORT REFUNDS PAID		£9,871,525.66			£10,816,998.65		

Company	Destination	1989 STATUS			1990 STATUS		
		INT	APS	OTHER	INT	APS	OTHER
Kildare Meats Limited	South Africa	-	324,195.7	74,175.3	-	-	158,449.90
	Cyprus	-	176,472.2	52,130.6	-	654,030.0	6,059.80
	Malta	-	29,284.1	-	-	91,219.8	5,005.30
	Egypt	-	2,504.52	50,093.5	-	587.5	308,073.90
	Iran	-	9.1	30,956.1	-	2,079,360.43	945,798.90
	Saudi Arabia	-	2,484,667.5	37,081.3	-	7,527.5	33,199.30
	Sweden	-	131,260.6	15.0	-	-	-
	Romania	-	30,888.8	19,757.0	-	-	-
	Tahiti	-	-	-	-	-	17,851.50
	Yugoslavia	-	-	-	-	-	46,323.90
	West Africa	-	-	-	-	8,044.1	1,914.50
	Ivory Coast	-	-	-	-	-	6,739.70
	Algeria	-	-	-	-	17,203.5	671,593.90
	Canaries	-	-	-	-	-	828.10
	Israel	-	-	-	-	30,678.9	164,794.40
	Iraq	-	-	-	-	-	-
EXPORT REFUNDS PAID		£8,519,273.20			£N/A		

Mr Shay Fogarty, Assistant Principal Officer, Intervention Operations Division, Department of Agriculture and Food gave evidence, to the Tribunal, in relation to a number of occasions upon which the company's deboning licence was suspended. There were as follows:-

1. On 17/11/1982 the company's deboning licence was suspended for two weeks for unsatisfactory deboning over the previous six months;
2. On 26/01/1983 the company's deboning licence was suspended from the 31st of January 1983 to the 12th of May of 1983 due to unsatisfactory deboning;
3. On 17/02/1984 a warning letter was issued to the company as a result of an inspection carried out by Mr Ferris on the 13th of February 1984, when he observed minor cutting faults on pieces of meat/beef.
4. On the 21/02/1990 the company's total days deboning was rejected by reason of unsatisfactory deboning.
5. On the 07-19th/10/1984, 490 cartons of beef were rejected from intervention. However, as this matter is the subject of High Court proceedings the Tribunal declined to inquire into the reasons therefor.

All these incidents occurred prior to the appointment of Mr McParland as Managing Director in 1989.

Mr Boothman, Veterinary Inspector attached to the company gave evidence that in October of 1988 Mr Padraic Naughton reported that he had discovered 13 TB Reactor had been deboned under an APS contract. This should not have been

done and it was fully investigated by the Department of Agriculture and Food and a penalty was imposed on the company of £2,500. The company, at all times, maintained that what had happened was a mistake on their part.

The Tribunal had considered it necessary to inquire into the activities of these companies and did so as outlined in this Report.

It has reported on the irregularities and malpractices in respect of which it has received evidence under the heading of the Companies involved.

In the case of many of the Companies there was no evidence of any irregularities or malpractices as appears from lack of reference to any such irregularities or malpractices in this Report relating to such companies.

CHAPTER TWENTY-FIVE

Agricultural Recommendations

The Tribunal has during the course of this Report referred to and set forth the numerous EC Regulations dealing with Aids to Private Storage, Intervention, Export Refunds and Monetary Compensation Amounts and referred to many irregularities which were disclosed.

However the number of irregularities disclosed and the failure to prevent or discover same due to the inadequacy of the enforcement of the control system laid down by EC Regulation, and the Department of Agriculture, due mainly to inadequacy in the number of staff employed by the Department of Agriculture in the various meat processing plants throughout the country, mainly at peak periods, must be viewed in the context of the huge volume of meat passing through the boning plants to be stored, either under the Intervention system or the Aids to Private Storage Scheme (APS) and the seasonality of much of the activity in this regard.

The problems created and the steps taken by the Department of Agriculture to alleviate such problems are set forth in a statement submitted to the Tribunal by the Secretary to the Department of Agriculture, Food and Forestry and confirmed in evidence by him on the 12th July 1993.

The Tribunal considers that this statement should be printed in full because it illustrates the extent of the responsibilities of the Department of Agriculture with regard to the operation of the system whereby supports are given under the CAP, the manner in which the Department of Agriculture has fulfilled its responsibilities and the steps taken by them to deal with problems arising in connection with the operation of the system. The tables referred to in the statement have already been set forth in this Report.

Statement by Mr Michael Dowling, Secretary, Department of Agriculture, Food and Forestry

On Ireland's accession to the European Community, the Minister for Agriculture was appointed on 29 January 1973 as the Intervention Agent for the European Communities under the European Communities Act, 1972. As the Intervention Agency, the Minister had responsibility for the operation of both direct (e.g. purchase of beef off the Market) and indirect (e.g. export refunds and Aid to Private Storage) intervention measures in Ireland.

In the autumn of 1973 the market situation was such that for the first time beef was offered to the Minister for purchase at the intervention price. Between 1973 and 1992 2,116,508 tonnes of beef were purchased by the Minister for Agriculture in his role as Intervention Agent. This was equivalent to over 12 million sides of beef or 6.3 million cattle. The Department made payments totalling £4.097 billion in respect of the purchase of this beef. Average annual payments for the purchase of beef amounted to about £200m. In 1991 payments of £591m were made in respect of 262,000 tonnes of beef, accounting for the disposal of almost three quarters of a million cattle it was the highest ever annual intake into intervention. The quantities purchased and payments made each year are given in Exhibit I.

In the same period intervention beef, either in bone-in, boneless or canned form was sold from intervention stocks by the Department, at a total sales value of £1.657 billion. On average, beef to the value of £82,000,000 was sold each year. In 1992 sales of over 170,000 tonnes were effected at a sales value of over £200m.

In addition the Department paid aid towards the private storage of 569,152 tonnes of beef. The total aid payments amounted to £195,588,140.

Payments of export refunds and monetary compensatory amounts in the period 1973 to 1992 totalled £2.464 billion.

In addition variable premium payments amounted to £92,671,534 for the years 1975 to 1990.

The total financial responsibility of the Department in respect of the above measures from 1973 to 1992 amounted to £8.506 billion.

Separate from the above, there were other payments including ancillary payments viz. storage, handling and the financing or interest costs of intervention. Total beef production at meat export premises in the period 1973 to 1992 amount to 7.3m. tonnes equivalent to 20.5m. cattle and all of this was subject to Department supervision. By any measurement, the scale of the operation of the intervention measures in the beef sector in Ireland was enormous. It involved the Department in dealing with hundreds of companies in the beef industry including up to 50 meat factories and over 20 cold stores. It ranged from the organisation of cold storage ships, to the movement of large quantities of beef for storage in Continental stores, to the organisation of large-scale sales of intervention beef to third countries. It ranged from such minute items as control of trimmings of less than 100

grammes, to the financial accounting of individual sales as high as £46m. All of the expenditure had to be accounted for by the Department to the EC Commission on behalf of the Minister as the Commission's agent.

For this purpose the Department presented annual accounts to the EC Commission, which were then subject to clearance-of-account audit by the EAGGF auditors. This process involved in-depth analysis of the procedures and transactions of each year. In addition to the EAGGF annual audit, the Department's system was subject to audit by the Comptroller & Auditor General, the European Court of Auditors, Commission Special Investigations, and its own Internal Auditors. In the period 1973 to 1992 disallowances by the EC amounted to £3.07m or only 0.04% of total expenditure on beef intervention measures.

In implementing the various direct and indirect intervention measures in Ireland the Department had to observe a myriad of EC Regulations, which were subject to almost constant amendments. The complexity of these Regulations has been clearly demonstrated in the course of this Tribunal. In addition the lack of clarity in many of them, which gave rise to numerous questions of interpretations has also been evident. The Commission itself admitted as much in the statement of Mons Jacquot, Director of the EAGGF to the Tribunal. [Vol. 16, Book 4]. He said that "the Commission hardly spends a day without its services being questioned on the interpretations of one or another provision" of its Regulations [Page 91 Vol. 16, Book 4]. In addition he pointed out that "given the sheer volume of market-related legislation concerning the operations of relevant Regulations, questions of interpretation inevitably arise" [Page 70 Vol. 16, Book 4]. The EC Commission, in recognition of the difficulties encountered by Member States, established a group of experts known as the Lachaux group to examine the possibilities of simplifying the mechanisms of the common organisation of the markets and the Regulations governing them.

The Regulations and controls had to be exercised primarily in meat factories and cold stores which by their physical nature could hardly be described as being conducive to strict regulation in the detail required.

In a typical boning hall, for example, an average of 100 boners operate on a rapid line of production of boneless meat.

In peak periods, up to 350 sides of beef were deboned daily (between 8 am and 6 pm) resulting in 1,500 boxes of product. These practical difficulties had to be recognised.

The Department implemented the Regulations and controls at administrative and technical level. It deployed on average, 80 administrative staff at headquarters, processing the various payments under the intervention, APS, export refunds and MCA schemes. There were, on average, 60 Veterinary Officers and 234 Agricultural Officers located around the country carrying out the veterinary and intervention controls at plant level. The staff deployed in meat factories were part of a hierarchical structure subject to regional and headquarters supervision. Exhibit V details the veterinary responsibilities of Department staff at meat plants.

At each meat export-approved premises the Department's veterinary and technical staff attended on a permanent basis during production, with responsibility to supervise beef production activities, both commercial and intervention.

Additional staff are drafted into meat plants to cater for the normal busy period from September to December. These officers are transferred on a rotational basis, thus most officers have worked in meat plants during the last number of years. Approximately 80-100 temporary staff are transferred each year at the peak period. Staff transferred into meat plants are usually deployed on lairage, stamping and loading duties which they can become familiar with, within a relatively short time, and this releases the more experienced officers for the more complex duties in the boning halls. In the quiet period of the year even though slaughtering would be for 2-3 days only per week, the regular staff would continue to be involved in boning halls and loading bays but the need for additional assistance from outside does not usually arise.

Staffing policy will continue in this vein with emphasis on drawing from a pool of trained Agricultural Officers in the period of high slaughterings. I will deal with the issue of training in more detail later.

The control system operated by the Department in respect of the intervention measures extended from documentary/administrative checks by its various headquarters sections to the spot checks on all beef production in meat plants. The Department's system of control was not static but subject to review and strengthening since its introduction. The first such major review took place in 1977 with the introduction of new purchasing and control forms (the IB series with which the Tribunal is now familiar). In 1984 a new deboning contract was introduced. 1988 saw a change of emphasis to post factum spot checks on product in store under the Aids to Private Storage Scheme. This change of emphasis arose directly from the experience gained from the operation of earlier APS schemes. This approach was subsequently adopted by the EC Commission in the form of an amendment to the relevant regulation.

The operation of the intervention system was not an end in itself but it formed part of the EC Common Agricultural Policy, the objective of which was to protect farmers income by relieving the market of excess supplies.

Ireland, for a variety of reasons such as its peripheral location, small domestic market and seasonality of production, has relied heavily on these measures in the beef sector. The difficulties in implementing the complex intervention measures were exacerbated by the fact that most of the cattle slaughterings in Ireland were concentrated in a short number of weeks in the Autumn period. The Department, nevertheless, succeeded in ensuring that the system has remained operative and in this respect prevented on a number of occasions the complete collapse of the cattle trade in Ireland, particularly in the fall of 1990, with obvious adverse consequences for farm income and the national economy.

In recent years and especially from 1990 a combination of difficult market conditions, notably the BSE problem and the Gulf crisis, resulted in a dramatic increase in the quantities of beef offered to intervention. In 1991 a record 262,000 tonnes had to be purchased by the Intervention Agency. In the same year sales of almost 112,000 tonnes were overseen

by the Department. As a result the workload imposed on the Department increased dramatically. It was at this stage and, recognising the need to strengthen controls, that a complete re-organisation of the administrative arrangements for the operation of the system became necessary within the Department.

In October 1990 the control functions which resided with the separate Commodity Divisions of the Department was changed and centralised in a specialised Intervention Unit. The setting up of this Unit brought together in a coherent and distinct administrative structure all of the Department's intervention activities. Control Enquiry Teams, operating a system of surprise ad hoc inspections, were an additional feature of the new unit. Further restructuring of the chain of command and control of beef intervention operations right down to plant level took place with the establishment within the Intervention Unit of a Beef Controls Division which was given line responsibility, under the Intervention Unit Assistant Secretary for all intervention control. This involved control of and support for the permanent presence, unannounced visits and post factum checks. Since then over 100 unannounced inspections have taken place. [Exhibit VI details the inspections to date]. This type of inspection is now an integral part of the control system alongside the permanent supervision of production on the factory floor. In fact, Mons Jacquot, Director of the EAGGF acknowledged that in establishing a control system involving spot checks and permanent supervision Ireland was "providing a indication of the right road". Post factum checking has been intensified with the examination of product right up to the time of sale out of intervention. Twenty five additional Agricultural Officer staff have been recruited and assigned to boning halls to increase the level of inspection of intervention intake, deboning and the supervision of weighing. New instructions have been issued to staff at meat plants which require them to exercise closer supervision of all weighing of intervention beef both bone-in and cartons of boneless beef. All IB forms have been serialised and are being recorded when issued in an official register by the Department staff, so that all forms, including cancelled forms are accounted for.

Other major improvements have also been effected. A new general intervention contract has been concluded with all the meat factories. In addition the deboning contract has been updated. The intervention contract places fairly and squarely on the trade the responsibility for compliance with EC Regulations on beef intervention. The revised deboning contract provides for agreed punitive penalties. Up to now, because there was no specific basis in law for extrapolation, this necessary control has been challenged by some in the industry. There is now a provision for extrapolation enshrined in the contracts. Exhibit VII are specimens of the new general contract and the new deboning contract together with details of improvements therein. In addition the beef purchasing agreements have been revised. In putting in place these improved control arrangements the Department was guided by two considerations in particular;

- (a) that the primary responsibility for the proper operation of and conformity was the provisions of the various Regulations rests with the operators themselves and the new contract should underpin this principle,
- (b) the command and control structures within which Irish controls operate needed to be more streamlined, more resources needed to be committed, specialisation in the control of intervention activities needed to be developed and the emphasis shifted from the permanent presence as the principal control instrument.

These changes were also in line with the views of the EC Commission as to the improvements required in the system.

An increase of £1m in the 1992 Exchequer allocation was made for the purpose of improving the beef intervention system.

In the meantime the policy of intervention had become the subject of detailed review at EC level. It was recognised that the policy had served the Community well for many years, but increasing Community expenditure, difficulties in stock disposals and the weakness of the measure as a support for farm incomes throughout the Community, together with a trend towards liberalisation of trade in agricultural produce made change inevitable.

In May 1992 the EC Council of Ministers agreed the reform of the Common Agricultural Policy. Essentially this resulted in a major re-orientation of the support mechanisms away from price support to direct income aids payable to farmers.

Accordingly the intervention system in the beef sector was modified to the extent that its use in future years will be substantially curtailed. In fact the Council of Ministers has decided as part of the CAP Reform measures, that the ceiling for normal intervention intake shall reduce from 750,000 metric tonnes this year, to 350,000 metric tonnes in 1997.

Taken together with the likely outcome of the GATT negotiations the clear implication is that the beef industry will have to rely to a far greater extent on the market for its returns in future years.

Having regard to the complexity of the intervention measures, the scale and diversity of the operations, the resources available, and the limited level of disallowances by the EC Commission, in general the administration of the various measures by the Department has been effective. That is not to say of course that there have not been weaknesses in the controls or no irregularities. It would be surprising if this were not the case in an undertaking of this magnitude.

It has to be pointed out, however, that the Department was not remiss over the years in penalising meat factories when breaches of the Regulations were discovered as is evidenced from the details provided to the Tribunal [Vol. 8A and 8B].

It is true of all policing systems that determined wrong-doers will always find a way to breach the best controls. What matters is the response of the "police" to the latest breach.

In this regard the Department's consistent approach has been to attempt to improve the system when weaknesses were uncovered.

The EC Commission has also followed this approach by way of amendments of Regulations to close off loop holes and tighten up on the administration of schemes. At EC level, the Department always supported such measures and in particular gives full support to the Commission's efforts in the fight against fraud. It will continue to be the Department's policy to ensure compliance with all the Regulations for which it has responsibility.

Tribunals, of their nature quite rightly concentrate their attentions on wrongdoing or suspected wrongdoing, however, a mistaken impression could be drawn of the Irish beef industry if reference was not made to the many positive aspects of the industry. Irregularities have been associated with a very small percentage of overall production.

Irish product has an excellent worldwide image. This derives from being produced in a clean and natural environment. Irish beef sells at a premium on the supermarket shelves of Europe.

Vacuum-packed sales of Irish beef have increased dramatically in recent years:—

1984 — 25,606 tonnes (carcase weight equivalent) Value £61m.

1992 — 113,300 tonnes (C.W.E.) Value £265m.

This more than four-fold increase has been achieved against a backgroup of falling EC consumption, increased pressure from competing meats, alternative protein sources and the growth in the convenience food sector. Such a striking commercial performance could not have taken place if the quality of the product were in doubt.

Complaints from importing countries concerning the quality of the commercial or intervention product have been minimal and the list of export destinations and new buyers continues to expand.

Prior to the establishment of the separate Intervention Unit in the Department, the question of transferring the intervention activities to an autonomous Intervention Agency was given consideration. This was referred to in Mr Mockler's evidence to the Tribunal. [Vol. 30B, Q.421, P.108].

This question was always rather finely balanced. The relative merits and demerits of each type of structure had to be weighed up carefully. The most obvious drawback to the control of intervention operations remaining within the Department is the possible conflict of interest for the Department as both regulator and promoter of the beef industry. However there is a counter argument that an autonomous agency tends to become isolated from policy changes effected at EC level. The need for clear and effective two way communication between the policy makers and the policy executioners is an essential requirement for the effective operation of the complex measures involved in intervening in markets. In this regard I can do no better than to refer to the evidence of the Director of EAGGF (M. Jacquot) [Vol. 137A, Q.17, P.17] who obviously has broad experience of the systems operating in all Member States of the Community. He referred to the fact that the same possible conflict of interest could be perceived as arising within the EC Commission itself as both controllers and promoters but went on to underline the necessity for policy makers and policy executioners to be working together because of the "complicated Regulations that are involved" in common organisation of the markets. Mons Jacquot acknowledged that "it is a good thing that the Intervention Agency in Ireland is dependant on the Department of Agriculture".

There were clearcut operational reasons why the Department decided not to set up a separate intervention agency on accession to the community. Given the universally accepted market outlook at the time — particularly for beef — it was expected that the

principal market support activity would be payment of aids and subsidies rather than physical intervention. The existing divisional structure of the Department was adequately organised for this type of activity. In the event a whole variety of international and domestic factors ranging from oil crises to production changes to changes in consumer tastes and habits resulted in market support activity being very much different to what was anticipated.

The Department has responded to this over the years by adjusting its approach and its controls on a gradual basis. This culminated in the complete overhaul from the second half of 1990 of the whole system beginning with the establishment of the specific Intervention Unit and going on to changed control arrangements and practices, the provision of extra resources and the putting in place of the new contracts.

The new system, which was devised as part of the Department's policy of gradually upgrading controls in line with experience, has been accepted and welcomed in principle by the Commission. While the Commission has yet to examine it in detail on the ground, it clearly acknowledged in the course of the Tribunal that in establishing a control system involving spot checks and permanent supervision, Ireland was "providing an indication of the right road" [Vol. 138B, Q.73, P.51]. I take this as a clear reference to the fact that the present system exceeds that applied in other Member States and should be followed as an example.

The new Intervention Unit in practice has most of the characteristics of a separate Agency. It provides efficiencies and specialisation, effective control and a clear divorcing of the Department's intervention activities from its policy activities, while at the same time avoiding a number of practical problems particularly in terms of staff redeployment or recruitment which would result from the establishment of an agency completely outside the Department. A reluctance on the part of existing staff to transfer to an autonomous agency would lead to a loss of expertise built up over the past twenty years in operating these complex measures. Furthermore, the transfer of staff from other activities to intervention activities at peak periods would be more difficult where two separate agencies are concerned.

Having regard to all these factors and to the fact that intervention will play a diminishing role in the future, the case for making the major change of establishing a completely independent agency is less than convincing at this point.

A major priority in future years will be the operation of the direct income aids which is completely different from the present intervention system. The Director of EAGGF referred to the re-orientation in the Community support system, whereby "aid will be far more closely related to actual producers than it is to traders" [Vol. 138A, Q.2, P.5] and to the necessity of directing resources to this area. This is receiving the highest priority in the Department. A major computerisation project (which will be the largest in the State) is underway. The headquarters of the premia payments operation is being decentralised.

Notwithstanding the emphasis on these schemes the Department will continue to improve the operation of the intervention system and, as the need arises, strengthen the Intervention Unit and further streamline and make more effective its control systems and its staff

training programmes. Without breaking its link with the Department its operational independence could be further strengthened through formally establishing it as an Executive Agency with the Department's Secretary remaining responsible to the Public Accounts Committee for its expenditure and the Minister responsible to the Dail for its overall policy.

In 1992 a Systems Investigations and Training Section was established within the Intervention Unit to ensure that structures, procedures and accountability of the intervention system was maintained at the highest level of efficiency and effectiveness in conformity with the relevant EC Regulations.

The system work of this new Section involves the continuous review of operating practice and procedures and involves evaluating the appropriateness, clarity and security of documents, the procedures for keeping records and control instruments such as stamps and the appropriateness of boxes, strappings, labels and markings. It also reviews the clarity and consistency of instructions to officers.

The investigations work of this Section involves in-depth examination of suspected irregular activities or investigations with a view to further improving control efficiency. This work differs from the immediacy of the on-the-spot inspections and shall be undertaken where appropriate in conjunction with the Gardai and Customs inspectorate.

On training the Section has been given specific responsibility to identify and respond to the training needs of those involved in the intervention system. It has established the following programme of activities:—

- a two week intensive course for new staff;
- seminars for all staff involved in control work introducing new deboning contracts, specifications, general contract, purchase agreements and control documents;
- a training video has been produced and is currently being used at training seminars — it covers all the control aspects of intervention beef and deboning operations;
- a series of refresher courses is being organised to update staff on new developments and procedures;
- all existing instructions to staff in meat plants are being reviewed with a view to finalising a consolidated instruction manual.

There is an ongoing computerisation programme in place in the Department and one of the areas receiving priority is the further computerisation of the intervention system.

The new system will result in the design and development of a system which will support the requirements and operation of the Intervention Unit in relation to beef.

- The system will;
- Record all purchases;
- Support storage;
- Support Sales, Contracts, Withdrawals and Invoicing;

- Record and account for securities;
- Record transfers, losses and damages;
- Provide Stock Control; and
- Support the Annual Account requirements in relation to Beef.

With regard to the disclosure of irregularities in the past, the view has been that there are a number of difficulties in publicising the results of actions taken in this regard. In the first instance criminal proceedings may well follow and these could be prejudiced by premature disclosures. There is also the difficulty of distinguishing between different types of irregularity, some breaches may be relatively minor in nature yet the fines involved can be very significant. In this regard, the Tribunal has heard ample evidence on the fines associated with non-individually wrapped product. The publication of such an irregularity could give a completely wrong impression to the general public and unjustifiably damage a company's reputation. Subject to these constraints we would, however, favour the disclosure of serious irregularities.

The preparation of statutory provisions for automatic access to a company's commercial records are at an advanced stage of preparation within the Department. In fact a similar type provision already exists in the new deboning contract already referred to. The new provision should come into effect later this year. Procedures relating to the certification and labelling of product are also being examined at the present time.

I might mention that the Commission, as a result of a review of intervention operations throughout the Community, last week put forward proposals to amend the basic Commission Regulation (No. 859/89) governing intervention.

The main changes proposed, which will come into effect later this year, are,

- (i) Community-wide standardisation of the specification for intervention cuts,
- (ii) a change in carcase dressing involving a reduction in fat levels in the carcase as presented for acceptance into intervention,
- (iii) a requirement to debone all carcasses at a plant other than the plant of the tenderer or a reduction in the amount of deboning which can be carried out at the plant of the tenderer to 1,000 tonnes per week nationally plus 50% of the remainder.

Finally, I would emphasise that on balance the Department's controls in a highly complex area have worked reasonably well over the years. We had adjusted them to meet weaknesses where these have appeared. For a variety of reasons the adjustments made over the past three to four years have been more fundamental and extensive than ever before. We believe that the controls operated through the Intervention Unit bear comparison with those anywhere else in the Community. In making all these changes we have worked from our own experience, the advice of the Commission and more recently, the evidence of the Tribunal. We will continue to work in this way and, in particular, to have regard to the final conclusion and recommendations of the Tribunal.

It is clear from this statement and from the evidence of Mr Dowling that the Department of Agriculture realised that

“the command and control structures within which the Irish controls operate, needed to be more streamlined, more resources needed to be committed, specialisation in the control of intervention activities needed to be developed and the emphasis shifted from the permanent presence as the principal control instrument”.

Prior to 1990, the Department of Agriculture had relied on what was referred to as ‘the permanent presence’ of Agricultural Officers in the deboning halls and detailed examinations of supporting documentation as the most effective way of exercising supervision and control of the operations in the boning halls attached to the various meat plants throughout the country.

This reliance on ‘the permanent presence’ and the failure to carry out any checks on the product after it had been accepted into either private or public storage had been the subject of some criticism by the EAGGF Division of the Commission of the European Communities.

In the course of his submission to the Tribunal Mons Jacquot, Director of EAGGF (FEOGA) had stated that:—

- “—Control through a system of permanent presence could have a validity in exceptional circumstances though even then only for a limited period. Over any length of time in such a system one of the essential qualities of a controller (i.e. independence) is inevitably reduced.
- Within the two measures under review its predominance constitutes a misdirection of resources. It is true that the sequence of deboning, following the acceptance of beef into Private and Public Storage is a key phase in both measures. To concentrate all, or the predominant control effort into visual survey of the said phase with supporting documentation, while ignoring other possibilities (e.g. substitution, particularly in the case of Public Storage) within the audit field reflects a very limited conception of the control task involved. (Controls operated by the Customs Authorities does not come within the scope of my observations.)
- While control instructions from the Department make mention of back up physical checks such controls were never systematically integrated into the overall control programme and probably more importantly, the trade in general would appear to have developed confidence that it would not be subject to such further scrutiny. The “permanent presence” remained the only real barrier to impropriety.”

Dealing with beef placed in Private Storage under an APS Scheme, Regulation (EEC) 2965/89 of the 29th September 1989 had provided ‘inter alia’ at Article 12 that

- “5. On entry into storage, the intervention agencies shall conduct checks in particular to ensure that products stored are eligible for the aid and to prevent any possibility of substitution of products during storage under contract.
- 6. The national authorities responsible for controls shall undertake:
 - (a) for each contract, a check on the compliance with all the obligations in Article 3(2) of Regulation (EEC) No 1091/80:

- (b) an unannounced check to see that the products are present in the store. The sample concerned must be representative and must correspond to at least 10% of the overall quantity under contract for a private storage aid measure. Such checks must include, in addition to an examination of the accounts referred to in paragraph 3, a physical check of the weight and type of product and their identification. Such physical checks must relate to at least 5% of the quantity subject to the unannounced check:
- (c) a check to see that the products are present at the end of the storage period under contract."

The checks on the beef placed in private storage in pursuance of the 1986 and 1988 APS scheme, as described in this Report and carried out by the Customs and Excise authorities in conjunction with the Department of Agriculture pre-dated this regulation requiring such checks to be mandatory.

While this regulation relates to beef placed in private storage and does not relate to beef placed in public storage i.e. intervention, the new control system outlined by Mr Dowling provides for such checks to be made on beef placed in public storage and such investigation of and checks on beef placed in public storage will undoubtedly strengthen the control system.

The steps that have been taken and control systems introduced by the Department of Agriculture as outlined in Mr Dowling's statement to the Tribunal go very far towards dealing with the weaknesses in the system disclosed during the course of the Tribunal and have rendered unnecessary many of the recommendations which might otherwise have been made by the Tribunal.

A control system however, is only effective if adequate trained staff are available to enforce it. Mr Dowling, in his statement, said:—

"At each meat export approved premises the Department's veterinary and technical staff attended on a permanent basis during production, with responsibility to supervise beef production activities both with commercial and intervention. Additional staff are drafted into meat plants to cater for the normal busy period from September to December".

While this is undoubtedly true, a recurring theme throughout the evidence and emphasised in many of the submissions received by the Tribunal and indeed accepted by many of the witnesses from the Department of Agriculture was the inadequacy of the number of staff provided by the Department of Agriculture for the proper exercise of the controls required to be exercised and this undoubtedly led to a laxity in the supervision and control of the system.

There was, from 1989 to 1990, a massive increase in the amount of beef placed in intervention and in the quantities deboned from 77,515 tonnes and 59,415 tonnes to 230,638 tonnes and 214,339 tonnes respectively.

As a result, the workload increased dramatically and the need to strengthen controls was realised.

The administrative arrangements for the operation of the system within the Department of Agriculture was completely re-organised.

A specialised Intervention Unit was established and all the control functions, which resided within the separate commodity divisions of the Department were changed and centralised in this special Intervention Unit.

Control Enquiry Teams were established and they were obliged to operate a system of unannounced inspections of the beef, in private and in public storage.

Within the Intervention Unit, a Beef Controls Division was established and this Division was given responsibility for all intervention control. This involved control of and support for the permanent presence, unannounced visits and post factum checks. This type of inspection is now an integral part of the control system alongside the permanent supervision of production on the factory floor and is in complete accordance with and indeed in advance of many of the requirements of the EEC Commission.

This checking of the beef in private and public storage has been intensified with the examination of product right up to the time of sale out of intervention.

Twenty five (25) additional Agricultural Officer staff have been recruited and assigned to boning halls to increase the level of inspection of intervention intake, deboning and the supervision of weighing.

New instructions have been issued to staff at meat plants which require them to exercise close supervision of all weighing of intervention beef, both bone-in and cartons of boneless beef.

All IB forms have been serialised and are being recorded when issued in an official register by the Department staff, so that all forms, including cancelled forms, are accounted for.

If this provision had been introduced earlier the system of re-writing of IB4 forms, described in detail in the Report, would not have been possible.

In addition a new general intervention contract has been concluded with all the meat factories and the deboning contract has been updated.

In his statement Mr Dowling said that;

“The intervention contract places fairly and squarely on the trade the responsibility for compliance with EC Regulations on beef intervention”.

The Department of Agriculture is clearly responsible however for ensuring that such compliance is effected and the control system should ensure compliance with the Regulations.

In addition, a new training system, as described by Mr Dowling, has been introduced and the operation of the intervention system is being computerised which should render the operation of the system more expeditious and more efficient.

In addition in 1992 a Systems Investigations and Training Section was established within the Intervention Unit and charged with the responsibility of ensuring that structures, procedures and accountability of the intervention system is maintained at the highest level of efficiency and effectiveness in conformity with the relevant EC Regulations.

This section's work involves the continuous review of operating practice and procedures and involves evaluating the appropriateness, clarity and security of documents, the procedures for keeping records and control instruments such as stamps and the appropriateness of boxes, strappings, labels and markings.

The investigation works of this Section is intended to involve in-depth examinations of suspected irregular activities or investigations with a view to further improving control efficiency.

The work of this Section is intended to differ from the immediacy of the on-the-spot inspections and intended to be undertaken where appropriate in conjunction with the Gardai and Customs inspectorate.

The establishment of this section by the Department of Agriculture, with the responsibilities outlined herein, is an important and positive step but all necessary steps should be taken to ensure that it is adequately staffed.

As stated many of the changes which have been effected by the Department of Agriculture since 1990 and in particular the establishment of the Systems Investigations and Training Section in 1992 would have been the subject of recommendations by the Tribunal.

It was submitted to the Tribunal that there was a conflict of interest between the Department of Agriculture and Food as the Department responsible for the development of agricultural policy in the State and as the Intervention Agency of the European Community and that as a consequence of such conflict, a separate Intervention Agency should be established.

The Tribunal gave serious consideration to this submission but having regard to the fact that the new Intervention Unit has as stated by Mr Dowling most of the characteristics of a separate agency and the evidence that intervention will play a diminishing role in the future, and is satisfied that no useful purpose would be served, at this stage, by the establishment of a separate Intervention Agency.

The Tribunal has received from the persons and organisations named in Appendix 6 submissions with regard to the recommendations which they considered should be made by this Tribunal.

The submissions were constructive and well-considered and were of assistance to the Tribunal.

Many of them related to matters which has already been dealt with by the Department of Agriculture and many of them related to matters which were outside the remit of this Tribunal.

The Tribunal wishes to acknowledge its appreciation of the efforts of those persons and organisations.

Having considered the steps taken by the Department of Agriculture as outlined in Mr Dowling's statement to streamline and improve the control systems against the background of the evidence adduced before the Tribunal, the Tribunal is satisfied that the Department of Agriculture has addressed the problems disclosed therein and has set up a system and established controls which, if fully implemented and sufficient trained staff employed, would greatly lessen the possibility of irregularities and malpractices occurring in the future and recommends that these systems and controls be rigorously enforced. Such systems should particularly ensure that all documents or certificates required to be completed by Departmental staff, either Veterinary Inspectors or Agricultural Officers, be completed in total by them and not signed until they have been so completed.

The Tribunal, however, recommends that the system introduced by the Department of Agriculture and Food should require:—

- (a) that the quarters being weighed into a boning hall for either Public or Private Storage should be weighed in by an employee of the Department and all relevant documentation, in respect thereof, should be prepared and signed by him.
- (b) That subsequent to deboning and cutting in accordance with specifications of the quarters of beef, and in addition to weighing the cartons containing the cuts being placed in public storage, the balance of meat remaining should be examined by an Officer of the Department to ensure that identifiable pieces of meat are not included in such balance and such meat should be weighed and its weights recorded.

The Tribunal has noted the proposed amendments to the basic Commission Regulation No. 859/89 governing intervention and considers that the proposed amendments are eminently desirable.

CHAPTER TWENTY-SIX

Costs

The Order appointing the Tribunal, which was made by the Minister for Agriculture and Food on the 31st day of May, 1991, provided that the Tribunal of Inquiry (Evidence) Act as adapted by or under subsequent enactments, and the Tribunals of Inquiry (Evidence)(Amendment) Act shall apply to the Tribunal.

Section 2 (b) of the Tribunals of Inquiry (Evidence) Act 1921 provided that;

“A Tribunal to which this Act is so applied as aforesaid:—

(b) shall have power to authorise the representation before them of any person appearing to them to be interested to be by counsel or solicitor or otherwise, or to refuse to allow such representation”.

In pursuance of the said Act, the Tribunal authorised the representation before it of the persons set out in detail in Appendix 3 attached to this Report.

This Appendix is in a tabular form showing;

- (i) the name of the person represented,
- (ii) date upon which representation was granted,
- (iii) Solicitors representing such parties,
- (iv) Where applicable Counsel representing such parties,
- (v) the persons who sought and were granted costs and those who did not seek costs or were refused costs.

Section 6 (1) of the Tribunals of Inquiry (Evidence)(Amendment) Act 1979 provides that:

“6. (1) Where a Tribunal, or, if the tribunal consists of more than one member, the chairman of the tribunal, is of the opinion that, having regard to the findings of the tribunal and all other relevant matters, there are sufficient reasons rendering it equitable to do so, the tribunal or the chairman, as the case may be, may by order direct that the whole or part of the costs of any person appearing before the tribunal by counsel or solicitor, as taxed by a Taxing

Master of the High Court, shall be paid to the person by any other person named in the order.

- (2) Any sum payable pursuant to an order under this section shall be recoverable as a simple contract debt in any court of competent jurisdiction."

The Tribunal has in the course of its introductory chapter to this Report referred to the statement of Lord Justice Salmon made in the course of the Report of the Royal Commission on Tribunals of Inquiry (1966) that a person who is involved in an inquiry should normally have his legal expenses met out of public funds and the statement of the late Mr Justice McCarthy, concurred with by the Chief Justice, in the case of *Goodman International and Laurence Goodman -v- The Tribunal*, that "ordinarily, any party permitted to be represented at the inquiry should have their costs paid out of public funds."

The Tribunal is satisfied that in the exercise of its discretion to award the whole or part of the costs of any party appearing before the Tribunal, it cannot have regard to any of its findings on the matters being inquired into by it but is only entitled to consider the "conduct of or on behalf of that party at, during or in connection with the inquiry" and that unless such conduct so warrants, a party, permitted to be represented at the inquiry should have their costs paid out of public funds.

The Houses of the Oireachtas had, by resolution, considered it expedient to establish a Tribunal for inquiring into definite matters considered by them to be of urgent public importance viz allegations regarding illegal activities, fraud and malpractice in and in connection with the beef processing industry, made or referred to in Dáil Eireann and on the television programme transmitted on the 13th day of May, 1991 and any matters connected with or relevant to these allegations which the Tribunal considered it necessary to investigate.

As appears from this Report, the allegations were serious and covered many areas of public life and the food processing industry. The persons, who were afforded the right of representation before the Tribunal were entitled to be represented before the Tribunal and the Tribunal was so satisfied before authorising their representation in accordance with the provisions of Section 2(b) of the Tribunals of Inquiry (Evidence) Act, 1921. The nature and extent of the representation authorised by the Tribunal varied as between the interests of the persons granted representation in the specific matters being inquired into by the Tribunal.

Over the entire period of the public sittings of the Tribunal there was only one instance of any conduct by or on behalf of any party at during or in connection with the inquiry that would entitle the Tribunal to disallow any party their costs of appearing before the Tribunal.

In the course of this Report the Tribunal was obliged to and did express its disapproval of the activities of Mr Philip Smith in approaching Mrs Potter, an employee of Tunney Meats, in making substantial payments to her to obtain documents, the property of her employer, and to use same in the course of his submission to this Tribunal and his attempt to purchase the testimony of other witnesses as part of a personal dispute with Mr Hugh Tunney.

In these circumstances it would be inequitable to award Mr Smith his costs and the Tribunal has made no order as to his costs.

Having regard to the nature, extent and length of the inquiry it would be inequitable to require that persons, necessarily appearing at or before the Tribunal should be required to pay their own costs of such appearances and as the Houses of the Oireachtas had considered it expedient to establish the Tribunal, the Tribunal considers it equitable that the Minister for Finance should pay, out of monies provided by the Oireachtas the costs of the persons named in Appendix 3 in the manner appearing in the separate orders made by the Tribunal, under Section 6 of the Act of 1979 and which have been filed in the Central Office of the High Court, copies of which are annexed to this Chapter, which said orders provide, inter alia, that the cost awarded thereby shall, as required by Section 6(1) of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979 be taxed by a Taxing Master of the High Court; that the costs awarded shall be taxed on a party and party basis: that the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Court (including the provisions relating to review and appeal) shall, in so far as practicable, apply : that the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.

The Tribunal was faced with a difficult problem with regard to securing the attendance before the Tribunal of Patrick McGuinness who resided in London, Ontario, Canada and who was not amenable to the jurisdiction of the Tribunal and whose attendance at the Tribunal could not be enforced by service of a subpoena.

As the allegations made in the ITV programme were based mainly on information supplied by Mr McGuinness, who had been employed by the Goodman Group, the Tribunal considered that Mr McGuinness' evidence was vital to its inquiries and that it would be open to criticism if it did not take all reasonable steps to secure his attendance.

Mr McGuinness was unwilling to travel from London, Ontario without a guarantee that all his expenses, including travel to and from Dublin, and incidental living expenses and all legal costs, including travel and living disbursements would be borne by the Tribunal.

Granada Television Ltd had offered to extend the representation of its Counsel to Mr McGuinness but he remained unwilling to appear before the Tribunal unless he was represented by his own Canadian lawyers.

In an attempt to secure Mr McGuinness' attendance at the Tribunal, the Tribunal was obliged to authorise three separate visits to him in Canada by leading Counsel to the Tribunal in an attempt to ensure his attendance.

Eventually in view of the importance of Mr McGuinness' evidence, the Tribunal was obliged to accept the conditions imposed by Mr McGuinness and to treat his legal costs as expenses, necessarily incurred in connection with his attendance before the Tribunal.

The payments authorised by the Tribunal in respect of such attendance were:—

1. Amount paid to Mr McGuinness in respect of loss of earnings
(23 days at 188 Canadian dollars per day)
£ 2356.38
 2. Travel Expenses of Mr McGuinness and his lawyers from Canada to Dublin £ 9290.00
 3. Hotel Expenses of Mr McGuinness and his lawyers while in Dublin
£ 5756.23
 4. Legal costs £47,767.44
-
- £65,170.05

Vouchers and receipts in respect of the foregoing items of expenditure were produced to and examined by the Office of the Comptroller and Auditor General.

Before authorising the payment of the legal costs incurred by Mr McGuinness as expenses necessarily incurred in connection with his appearance before the Tribunal and necessary preparatory work, including the preparation of submissions to the Tribunal, the Tribunal satisfied itself that such costs were fair and reasonable.

Mr McGuinness was represented by the firm of Lerner and Associates, Barristers and Solicitors, of London, Canada and in particular by Mr John Judson QC and Mr Ian Leach, Barrister-at-Law.

Their charges in respect of preparatory work and consultations were \$250 per hour by Mr Judson QC and \$95 per hour by Mr Leach BL and in respect of appearances before the Tribunal \$2000 per day by Mr Judson QC and \$1000 per day by Mr Leach.

In addition they claimed in respect of outlay such as postage charges, copying charges, telephone charges, binding charges and other incidental expenses.

Taking all relevant factors into consideration the Tribunal was satisfied that the legal expenses incurred by Mr McGuinness were fair and reasonable and in the opinion of the Tribunal were such as would be allowed by the Taxing Master of the High Court if such costs were taxed pursuant to an Order of this Tribunal.

Counsel on behalf of Patrick Boyhan, Con Howard, Patrick J Kenny, Michael MacElligott and Patrick Murphy (as representing themselves and all other members of the United Farmers Association) applied to the Tribunal for a full legal representation at the inquiry. These applications cited that the UFA were entitled to such full legal representation as they represented the public, the farmers, their organisation, their witnesses and that they needed to protect their interests and witnesses by being present throughout the proceedings before the Tribunal.

The UFA had approached the Tribunal and sought to adduce evidence before the Tribunal through witnesses.

The UFA was in the position of a willing witness who had approached the Tribunal and sought to give evidence.

No allegations whatsoever were made against the UFA.

The Tribunal accepted that they had an interest but a limited one and agreed to grant such limited representation on the basis that they would be entitled to be present at the Tribunal and participate in the workings thereof when witnesses produced by them were giving evidence before the Tribunal and that they would be entitled to cross-examination of such witnesses.

On the 26th of July 1991, Counsel on behalf of the UFA again sought full representation before the Tribunal. The Tribunal refused the application and stated in reply to submissions by Counsel that:—

“The Tribunal has considered the submissions that are being made on behalf of his clients and if and when these submissions are being considered by the Inquiry or any witness referred to in his submissions are being called, it is only right and proper that limited representation be given to the UFA when and if these matters are being dealt with by the Tribunal and they will be notified in ample time if these matters which are referred to in the submissions are being considered by the Tribunal in order to enable them to be represented on a limited basis while these matters are being dealt with.”

On the 30th day of September 1991, Counsel on behalf of the UFA made a further application in regard to representation which was refused and in the course of refusing the said application, the Tribunal stated to Counsel:—

“Your interest and your representation before this Tribunal was granted on a limited basis, that was made quite clear. You will be heard when any witnesses whom you have made available to the Tribunal will be dealt with by the Tribunal and that is the basis of the representation and it is the only representation which you have got and it is the only representation you will get.”

Counsel on behalf of the UFA attended the Tribunal on many occasions when witnesses other than witnesses introduced by the UFA were being examined and occasionally was permitted to cross-examine such witnesses. However, their attendance on these occasions was on a voluntary basis and not in accordance with the representation granted to them. It would be inequitable if the Tribunal were to award costs to the UFA on the basis of their entire attendance before the Tribunal. They are only entitled to costs in accordance with the representation granted to them and having regard to all relevant matters the Tribunal considers it equitable that these applicants be awarded costs in respect of attendance before this Tribunal on 25 days.

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ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Goodman International and Subsidiary Companies (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 21st June 1991 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by three counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and three counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Laurence Goodman (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 21st June 1991 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by two counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and two counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Dick Spring TD and Mr Barry Desmond MEP (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 30th September 1991 and the 9th March 1992 respectively such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by two counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and two counsel be taxed on a party and party basis, as being necessary and proper for enforcing before the Tribunal the applicants' right to ensure that all the facts concerning the allegations made by them were disclosed so far as the applicants were concerned;
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Zachariah Al Taher, Mr Augustine Fitzpatrick and Mr Naser Taher (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 26th July 1991 (to Mr Z Al Taher) and the 2nd June 1992 (to Mr A Fitzpatrick and Mr N Taher) such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Amalgamated Transport and General Workers' Union (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 26th July 1991 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Services Industrial Professional Technical Union (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 26th July 1991 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis;
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Patrick Boyhan, Mr Con Howard, Mr Patrick J Kenny, Mr Michael McElligott and Mr Patrick Murphy (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 26th July 1991 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by two counsel instructed by solicitor on twenty five sitting days of the Tribunal

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and two counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Pat Rabbitte TD and Mr Tomás MacGiolla (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 26th July 1991 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by two counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and two counsel be taxed on a party and party basis, as being necessary and proper for enforcing before the tribunal the applicants' right to ensure that all the facts concerning the allegations made by them were disclosed so far as the applicants were concerned;
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Patrick Quearney and Mr Bernard Kelly (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by solicitor and on the 16th September 1992 and the 11th May 1993 respectively such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal Tribunal by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Liam Marks (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 26th July 1991 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr James Fairbairn (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 30th September 1991 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Stokes Kennedy Crowley (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 7th November 1991 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by two counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and two counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Sean Sheelan and Mr Kevin J McDonald (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by solicitor and on the 20th November 1991 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Eamonn Mackle (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 25th November 1991 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Norbert Quinn (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 27th November 1991 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Jerry O'Callaghan (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 9th December 1991 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Autozero Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 11th December 1991 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Ms Angela Magee and Ms Imelda Murray (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 17th January 1992 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Sean Barrett TD, Mr John Bruton TD, Senator Tom Raftery and Mr Paul Connaughton TD (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 9th March 1992 (to Mr S Barrett, Mr J Bruton and Senator T Raftery) and the 13th January 1993 (to Mr P Connaughton) such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis, as being necessary and proper for enforcing before the Tribunal and applicants' right to ensure that all the facts concerning the allegations made by them were disclosed so far as the applicants were concerned;
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Desmond O'Malley TD (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 13th March 1992 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by two counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and two counsel be taxed on a party and party basis, as being necessary and proper for enforcing before the Tribunal and applicants' right to ensure that all the facts concerning the allegations made by him were disclosed so far as the applicant were concerned;
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Ted O'Reilly (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 30th March 1992 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr John Stanley (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 21st May 1992 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Sean Clarke (United Meat Packers) and Mr Satar Mohammed Khalid (United Meat Packers) and Mr Sean Clarke (Halal) (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 25th May 1992 [to Mr S Clarke (UMP)], the 24th June 1992 [to Mr S M Khalid] and the 10th June 1993 [to Mr S Clarke (Halal)] such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Tim Boland (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 26th May 1992 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Agra Trading Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 27th May 1992 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Oliver Murphy (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 27th May 1992 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Hibernia Meats (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 15th June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Pascal Phelan (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 22nd June 1992 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Master Meats (Pre 16/9/1988) (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 17th June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Owen Patten (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 23rd June 1992 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Michael O'Kennedy TD (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 8th September 1992 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Brian Britton (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 8th September 1992 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Patrick Farrell (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 16th September 1992 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Gene Lambe (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 12th January 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Brennan Governey and Company (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 21st January 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Sean Goodwin, Mr Larry Kelly, Mr Sean Hartnett, Mr Matthew O'Doherty, Mr Anthony Butler, Mr Denis Murphy and Mr Thomas Keating (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 28th January 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Victor Broderick and Mr Christian Peyron (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 2nd February 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Michael Jinks (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 16th September 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Dermot Hanley (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by solicitor and on the 16th February 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Arax Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 11th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Ashbourne Meats Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by solicitor and on the 11th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Tara Meats Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 11th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Rangeland Meats Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 12th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Slaney Meats Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by solicitor and on the 12th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Ballywalter Meats Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 18th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Dawn Meats Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 13th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Taher Meats (Naser Taher) (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 14th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Avrich Limited T/A Freshlands Foods (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 14th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Western Meat Producers Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 18th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Transfreeze Coldstores Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 18th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Blanchvac Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by solicitor and on the 19th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Baltinglass Meats Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by solicitor and on the 19th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Kildare Chilling Company Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 20th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Barford Meats Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 21st May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS C H Foods Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 21st May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Continental Beef Packers Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by solicitor and on the 21st May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Christopher O'Brien and Mr Patrick Fox (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 25th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Norish Plc (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by solicitor and on the 25th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Horgan Meats Limited (in Liquidation) (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 25th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Freezomatic Coldstores Company (in Liquidation) (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by solicitor and on the 26th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Liffey Meats Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 26th May 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Meadow Meats (post 25/5/1993) (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 1st June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Kerry Meat Packers (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 2nd June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Michael Purcell Foods Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 2nd June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Kepak Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 3rd June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Jon Roberts (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 3rd June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Brian O'Beirn (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 10th June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Rory Godson (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 15th June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicant;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Eurowest Foods Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 16th June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Lixsteed Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 16th June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Master Meats (post 16/9/1988) (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 17th June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Irish Meat Producers (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 22nd June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Tunney Meat Packers (in Voluntary Liquidation) Mr Hugh Tunney and Mr John Copas (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 23rd June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Margaret Potter (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 25th June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Derek Montgomery and Seamus Hand (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 25th June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Cloon Meats Limited (hereinafter referred to as "the applicants") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 25th June 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicants as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicants' costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicants' costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicants' costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

ANNEXE

IN THE MATTER OF the Tribunals of Inquiry (Evidence) Acts, 1921 and 1979; and IN THE MATTER OF a Tribunal of Inquiry established pursuant to Resolutions of Dail Eireann passed on the 24th May 1991, and by Seanad Eireann on the 29th May 1991, to inquire into allegations regarding illegal activities fraud and malpractice in and in connection with the beef processing industry by order of the Minister for Agriculture and Food made on the 31st day of May 1991.

AND WHEREAS it was provided by the said order that the Tribunals of Inquiry (Evidence) Acts 1921 and 1979 applied to the Tribunal

WHEREAS it is provided by Section 2 (b) of the Tribunals of Inquiry (Evidence) Act, 1921 that a Tribunal to which the Act is applied shall have power to authorise the representation before it by solicitor or counsel or otherwise of any person appearing to it to be interested; and

WHEREAS Mr Michael Connolly (hereinafter referred to as "the applicant") applied to the said Tribunal to be represented before it by counsel instructed by solicitor and on the 9th July 1993 such authorisation under the said section was granted; and

WHEREAS it is provided by section 6 of the Tribunals of Inquiry (Evidence)(Amendment) Act, 1979, that if a Tribunal is of opinion that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable to do so it may by Order direct that the whole or part of the costs of any person appearing before the Tribunal by counsel or solicitor as taxed by a Taxing Master of the High Court be paid by any other person named in the Order; and

WHEREAS by section 4 of the said Act of 1979 it is provided that a Tribunal may make such Order as it considers necessary for the purpose of its functions; and

WHEREAS the Tribunal referred to in the title hereof is satisfied that having regard to its findings and all other relevant matters there are sufficient reasons rendering it equitable that the Minister for Finance should pay the costs of the applicant as hereinafter appearing

IT IS HEREBY ORDERED that a Taxing Master of the High Court do tax in the manner hereinafter appearing the applicant's costs of appearing before the said Tribunal by one counsel instructed by solicitor.

In relation to the taxation of the applicant's costs the Tribunal DOTH ORDER as follows:

- (a) That the statutory provisions and the Rules of the Superior Courts relating to the taxation of costs in an action in the High Courts (including the provisions relating to review and appeal) shall, in so far as is practicable, apply;
- (b) That the costs of employing a solicitor and one counsel be taxed on a party and party basis.
- (c) That the costs do include such witnesses' expenses as relate to the those witnesses who actually gave oral evidence before the Tribunal on the proposal of the applicants;
- (d) That the amount of witnesses' expenses be (a) such fee for the preparation of any statement prepared by the witness which was received by the Tribunal as part of the witnesses' testimony as the Taxing Master (or on review or appeal, the Court) considers reasonable; (b) such fee (not already paid) for attending before the Tribunal on such days as the witness gave oral evidence as the Taxing Master (or, on review or appeal, the Court) considers reasonable and (b) the travelling and subsistence expenses (not already paid) reasonably incurred for the purpose of giving oral evidence before the Tribunal.
- (e) That the Minister for Finance be at liberty to attend and be heard on the said taxation and any review or appeal in relation to it.
- (f) That the Minister for Finance do pay the applicant's costs when taxed and ascertained.

Dated this 29th day of July 1994.

Signed Liam Hamilton
 The Tribunal

CHAPTER TWENTY-SEVEN

Acknowledgements

The Tribunal was established on the 31st day of May, 1991 and has completed its report on this day the 29th day of July 1994.

It held its first Public Sitting on the 21st day of June 1991 and its last Public Sitting on the 15th day of July, 1993. Since that date, the Tribunal has been engaged in the compilation of this Report.

It is obvious that the Tribunal could not have adequately carried out its function without the assistance of and co-operation from many interested parties. It is right that this Public Record of the Tribunal's work should contain an acknowledgement of such assistance and co-operation so willingly given by all parties represented before it or in any way involved in or concerned with the inquiries being conducted by it, and an expression of the deep sense of gratitude that the Tribunal feels for that assistance and co-operation.

The assistance and the co-operation was provided from so many sources, including Departments of State, Semi State and other public bodies, representative organisations, individual public servants and private citizens, including those involved in the beef processing industry, that it would be a task of mammoth proportions for the Tribunal to acknowledge separately and individually the assistance given over such a long period of time by so many different bodies, organisations and individuals. It would be invidious on the part of the Tribunal to single out any one person for acknowledgement and personal thanks as the willingness to assist was common to all and the Tribunal is deeply grateful for such assistance.

It would, however, be remiss of the Tribunal if it failed to publicly acknowledge the assistance given to it by the persons assigned to it from the public service.

The solicitor assigned to the Tribunal by the Attorney General was Ms Christina Loughlin, of the Chief State Solicitors office and the magnitude of the task which confronted Ms Loughlin can hardly be overstated: It involved the careful study of numerous submissions and Statements and the examination of a vast amount of material. She had to prepare Books of Evidence for service on the necessary parties, to ensure the presence of witnesses whose evidence was considered essential, to conduct correspondence on behalf of the

Tribunal and discharge many other functions which inevitably arose during so lengthy an enquiry, including instructing Counsel not only in relation to the enquiry but in connection with the High Court and Supreme Court proceedings to which the Tribunal was a party.

In all this she was ably assisted by Mrs Ann Foskin, Legal Staff officer of the Chief State Solicitors Office. In the performance of their duties they displayed a high degree of professional skill, dedication and meticulous attention to detail which contributed immeasurably to the Tribunal's work. They worked as a team and between them made a contribution to the workings of this Tribunal which the Tribunal will never forget and is deeply indebted to them.

Mr Ted McCarthy, a Registrar of the High Court, acted as the Tribunal's Registrar. In that capacity the length and complexity of the Tribunal's hearings imposed many functions on him, all of which he fulfilled with the efficiency with which those associated with him in the courts will be familiar.

He assisted in the editorial work associated with the Tribunal's Report, he prepared the orders made by the Tribunal and fulfilled many other functions. In the discharge thereof he displayed a high degree of professionalism, attention to detail and was at all times available and of considerable assistance to the Tribunal.

The Tribunal could not have functioned without the help and assistance of a committed staff in the Tribunal Office, the personnel of which changed from time, due to promotions and transfer of staff; the one thing that never changed was the level of efficiency and commitment shown by Áine Stapleton, Mary Doyle, Mary McKenna, Anthony Tyrell, Bernadette Geoghegan, Paula Hughes and Yvonne Faughnan. In addition, Bernadette Geoghegan, Paula Hughes and Yvonne Faughnan undertook the task of typing the many drafts of this Report and displayed meticulous attention to detail therein. The Tribunal is deeply grateful for the skill and speed with which they carried out this work.

The Tribunal is deeply indebted to Counsel for the Tribunal who had the extremely responsible and exacting task of ensuring that the evidence was presented to the Tribunal, fully, clearly and where possible in logical sequence and who discharged their responsibilities with consistent efficiency and thoroughness.

The Tribunal is also deeply indebted to Counsel and Solicitors for the parties appearing before the Tribunal who greatly assisted the Tribunal in its task and helped to ensure that efficient conduct of the Tribunal's sittings.

The enormous task of recording all the oral testimony and submissions and the transcribing of same overnight into Transcripts of Evidence was undertaken by Mr. Padhraig O'Fearghail and his team of stenographers and this task was performed with their usual skill and efficiency, again contributing to the efficient conduct of the Tribunal's sittings.

The Tribunal is also deeply indebted to the staff of the Office of Public Works based at Dublin Castle under the direction of Mr David Byers and Mr Tom Doyle for all their assistance and co-operation in making available the room at Dublin Castle for the holding of public sittings and offices for the carrying out of the administrative and secretarial work of the Tribunal and all the facilities provided by them.

Appendices

APPENDIX ONE

Book of Allegations

TRIBUNAL OF INQUIRY
BEEF PROCESSING INDUSTRY

Book of Allegations

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27.	Halal and United Meat Exporters.	845

FRAUDULENT PRACTICES

1. A journalist saw the removal of and changing of stamps, dressings and labels on beef carcasses in a plant on the 12th-13th January, 1989, which allegation was notified to the Department of Agriculture and Food.

—12th April, 1989, Barry Desmond.

2. Labels were being changed on meat in different parts of the country by a team moving about to do this job on behalf of Goodman companies.

—9th March, 1989, Tomás MacGiolla.

3. That Goodman companies or employees had been prosecuted at least 3 times within the past three years.

- (a) In 1987 a close aide was convicted of attempting to defraud the Department of Agriculture, having been found in possession of South African Customs stamps and was fined £8,000 and received a two year suspended sentence.

- (b) On 30th July, 1990 in the Dublin District Court, the Eirfreeze Company, owned by Goodman, was convicted and fined on two charges related to illegal labelling of meat carcasses in the North Wall in March, 1989.

- (c) In April 1989, a Goodman factory in County Waterford was fined £1,000 for irregularities in cattle documentation.

—28th August, 1990, Pat Rabbitte.

4. Maintaining an entire production line in Nenagh designed for taking stamps from frozen carcasses and re-stamping and re-packaging them.

—15th May, 1991, Pat Rabbitte.

5. Evidence has been uncovered of substantial fraud involving E.C. payments reported to be as high as £40 million.

—28th August 1990, Pat Rabbitte.

6.
 - (a) No action was taken following the interception of a “carousel” operation by Customs officers of a lorry containing boneless beef on an unapproved road near Castleblayney on its way back into the Republic in 1988. The lorry had left a Goodman plant near Wexford with a container load of boneless beef, crossed by ferry to Britain, travelled up the mainland and crossed to Northern Ireland at Larne. The driver explained to Customs officers that he was on his way to a Goodman plant near Enniskillen but had got lost. A carousel operation involves exporting meat on which export refunds are paid, secretly reimporting it and then reexporting it again to claim yet more export refunds.

—15th May, 1991, Pat Rabbitte.

- (b) That Pat Rabbitte has in his possession the name of the driver of the lorry involved.

—15th May, 1991, Pat Rabbitte.

7. That it was because this “very Fianna Fail state company had the inside political track that our international reputation for quality was put at risk in grotty repackaging and restamping operations in Goodman plants, in operations heavily subsidised by the Irish tax payer”.
—24th May, 1991, Pat Rabbitte.
8. There is no question but that a serious fraud occurred in the beef processing industry.
—2nd March, 1989, Albert Reynolds.
9. Earlier in the '80s counterfeit South African customs stamps on their way to the AIBP plant in Cahir for the purpose of falsely stamping documents in order to convey the impression that meat had been received in South Africa, thereby qualifying that meat for EC subsidies, were intercepted by Customs Authorities in Cork.
—15th May, 1991, Dick Spring.
10. In 1987 a close aide of Mr Goodman (Nobby Quinn) was convicted of attempting to defraud the Department of Agriculture and Food having been found in possession of forged South African Customs stamps and was fined £8,000 and received a two year suspended jail sentence.
—15th May, 1991, Dick Spring.
11. (a) The Department gave advance notice of inspections at meat plants and in particular at Foynes on the 15th and 16th April, 1989.
—26th April, 1989, Dick Spring.
(b) Almost all the samples taken in Foynes had trimmings in them or were otherwise suspicious.
—26th April, 1989, Dick Spring.
12. The regulatory authorities turned a blind eye on (Goodman's) dubious business practices — the false labelling and accounting, the commercial arrangements involved in the disposal of offal and so on.
—28th August, 1990, Dick Spring.
13. (a) That the abuse of the E.C. subsidy system was “practically institutionalised” in all of the Goodman factories.
—Patrick McGuinness/World in Action.
(b) That all factories in the Goodman Group abused E.C. subsidy schemes, and that Mr Goodman “set the tone because he controlled the company very tightly”.
—Patrick McGuinness/World in Action.
14. Fraudulently obtaining payment of E.C. Beef subsidies by the following means:—
(a) Forging of documents, representing same to be originals, whilst inserting therein higher quantities and grades than appearing in the originals.
—Patrick McGuinness/World in Action.

- (b) "World in Action" obtained a number of original and forged duplicate IB4 documents which originated from a Goodman factory; some of the duplicates show an increase of up to 14 kgs for every animal.
- (c) Keeping and using bogus grading stamps for the purpose of fraudulently altering the grades on produce whereby Department of Agriculture grading marks were cut off these carcasses and false marks inserted in their place.

—Patrick McGuinness/World in Action.

- (d) "World in Action" obtained a large number of bogus stamps which it was claimed came from Goodman factories.
- (e) Switching products, i.e. removing intervention animals and substituting therefor defective, sub-standard and low grade animals.

—Patrick McGuinness/World in Action.

- (f) Keeping and using bogus Halal stamps and falsely representing on the relevant forms that livestock had been slaughtered according to the Halal ritual so as to maximise the export refund subsidy available on Halal slaughtered produce.

—Patrick McGuinness/World in Action.

- (g) Goodman Management employed a group known as "The A-Team" for a period of 18 months for the purpose of re-boxing old (intervention) meat as new at Ulster Cold stores, Craigavon.

—Thomas Ruddy/World in Action.

THE WATERFORD AND BALLYMUN INVESTIGATIONS

1. That a fine of £1.084 million had been imposed on Anglo Irish Beef Processors (International) Limited on 16th January, 1989, in respect of fraudulent practices previously raised in the Dail.

—15th March, 1989, Barry Desmond.

2. That there was a major Garda Fraud Squad investigation taking place into Goodman International; that the investigation concerned both the Waterford and Ballymun plants; that boxes were alleged to have been packed with offal and trimmings and to have been mislabelled; and that the Fraud Squad was investigating documentation forwarded to the Department of Agriculture and Food and Revenue Commissioners.

—9th March, 1989, Barry Desmond.

3. Deputy Desmond was trying to sabotage the entire beef industry in this country.

—15th March, 1989, Taoiseach.

4. Mr Goodman's denial of responsibility for Waterford and his blaming a sub contractor, Mr Marks, a man who had a notorious track record in Viking Meats and in Benburb Meats, stands contradicted by the evidence of Mr McGuinness who said there was a high level plan to obstruct the investigation at Waterford. Mr Goodman made the same type of denial in the case of his former employee, Mr Nobby Quinn, in whose possession the Customs and Excise officials discovered forged stamps and in respect of which he received a two year suspended sentence for falsification of documents. Again, despite denials, there was established through the Fair Trade Commission Inquiry that Mr Goodman controls Classic Meats through Mr Nobby Quinn.

—15th May, 1991, Pat Rabbitte.

5. Some of the details in a detailed brief made available to Deputy McCartan in 1987 outlining similar charges to those highlighted in the World in Action programme, were made available to the Minister for Agriculture and Food, Deputy O'Kennedy, but no action resulted.

—15th May, 1991, Pat Rabbitte.

6. That some of the Goodman employees interviewed on the World in Action programme had also been interviewed for a Today Tonight programme and that, although an affidavit was sworn validating their case, someone decided that it should not go out.

—15th May, 1991, Pat Rabbitte.

7. The Department of Agriculture and Food did not diligently assist the Garda Fraud Squad in relation to the Waterford and Ballymun investigations. Notwithstanding a formal request from the Department to the Fraud Squad in June 1987 asking for an investigation, the Department failed to release their file to the Fraud Squad despite innumerable requests until December, 1988 which was no more than two to three

weeks before the Department wrote to AIBP informing them of the penalties that had been decided upon for Waterford.

—15th May, 1991, Dick Spring.

8. In June 1987 a memorandum from the Department of Agriculture and Food requested the Garda Fraud Squad to investigate serious irregularities in Goodman's Waterford and Ballymun plants. The essential matters to be inquired into were, in the case of the Waterford plant, the false altering of weights and cartons, both before the customs investigation and during it, and the inclusion of beef trimmings in the cartons to maximise the weight, and in the case of the Ballymun plant, the false altering of case weights and documentation.

—15th May, 1991, Dick Spring.

9. No investigation appears to have been carried out by the Fraud Squad in relation to the Waterford plant or the Ballymun allegations.

—15th May, 1991, Dick Spring.

10. That penalties were imposed by the Minister for Agriculture and Food on AIBP, in relation to irregularities at its Waterford and Ballymun plants, as referred to in a letter from the Department to the company dated 16th January, 1989.

—12th April, Dick Spring.

11. That, although Goodman had blamed the fraud at Waterford on a sub-contractor (Mr Marks — Daltina Ltd.) and it succeeded in proceedings against the company, the fact that the judgement was entered in default of appearance by the defendant in May, 1990, and that no effort had been made in the intervening year to secure a High Court hearing into an assessment of the quantum of damages could result in Goodman getting tax relief on an uncollected judgement of £1 million.

—15th May, 1991, Dick Spring.

12. (a) That, despite the Fraud Squad making innumerable requests for the file — which included every detail of the Department of Agriculture and Food's investigation — these requests were ignored until December 1988.

—15th May, 1991, Dick Spring.

- (b) That, in fact, no Fraud Squad investigation was carried out in relation to the Waterford plant, although a file was submitted to the Office of the DPP in respect of the Ballymun allegations.

—15th May, 1991, Dick Spring.

13. Notwithstanding their knowledge of the irregularities at Waterford and Ballymun and the prosecution of Mr Nobby Quinn in relation to the bogus South African stamps, the Department (and the Minister) was prepared to release bank guarantees of up to £20 million (frozen because of the irregularities at Waterford) as part of the overall deal (in the Examinership) last Autumn.

—15th May, 1991, Dick Spring.

14. In 1986 the AIBP factory in Waterford came under Customs scrutiny; at the time this investigation was kept secret.

—May, 1991, *World in Action*.

15. Customs men found:—

- (a) Weights had been falsified.
- (b) Third quality meat had been added to 70,000 boxes of frozen meat bound for the Middle East.
- (c) On at least two occasions Goodman's own Managers tried to obstruct the Customs investigation notwithstanding that Goodman had always maintained that a sub-contractor was responsible and that he himself, was innocent of any wrongdoing.
- (d) A plan was agreed at Senior Management level, within the Goodman Group, with Customs people at their Head Office to contain the damage resulting from the investigation. The plan involved selecting a sample of good meat for investigation.
- (e) *World in Action* had a document stated to be the master plan which showed the locations where the boxes of good meat were supposed to be opened by Customs officials. The plan failed because local (Waterford) Customs agents became suspicious and kicked up a fuss.
- (f) *World in Action* obtained a Customs case summary which highlighted a second attempt by Goodman employees to undermine the investigation. The case summary stated that "Goodman employees attempted to disguise the extended fraud by altering case weights at the cold store".
- (g) Customs officials recommended the instigation of criminal proceedings, yet the Fraud Squad were unable to get their hands on the Customs report until 18 months later.

16. That notwithstanding a Garda Investigation had been recommended by Customs Officers in respect of Waterford, the Fraud Squad were unable to get their hands on the Department of Agriculture's file on the matter for 18 months.

THE EIRFREEZE INVESTIGATION

1. The Eirfreeze plant located in the North Wall was shut down at 6 p.m. or 7 p.m. on Saturday, 4th March, 1989 by Inspectors from the Department of Agriculture and Food because of very serious illegal activities by a team acting on behalf of one of the Goodman companies — changing labels and dates of slaughter on meat.

—9th March, 1989, repeated 15th May, 1991, Tomás MacGiolla.

2. Deputy MacGiolla had been given detailed information prior to the 4th March, 1989, about the manner in which labels are changed, the use of angle grinders to cut off the old label and a blast freezing process after the replacement of the new label.

—15th May, 1991, Tomás MacGiolla.

3. There was an article in the Sunday Press of the 5th March, 1989 about the Eirfreeze incident but the story suddenly died. Previous allegations of a serious nature against Goodman employees were quietened down and hushed up.

—9th March, 1989, Tomás MacGiolla.

4. On the 10th March, 1989, (the day after Deputy MacGiolla's statement to the Dail,) the Goodman P.R. Company accused Deputy MacGiolla of seriously damaging the reputation of Goodman International and the whole meat industry, denied the Eirfreeze Plant had been shut down and stated that the charges made by Deputy MacGiolla were utterly false.

—15th May, 1991, Tomás MacGiolla.

5. At the hearing of the prosecution against Eirfreeze in the District Court on 30th July, 1990, Defence Counsel on behalf of the company pleaded guilty to two charges relating to illegal labelling of meat carcasses. It was stated in court that the Eirfreeze plant was shut down on Saturday night (4th March, 1989) and Department Inspectors took away 63 carcasses in which they found false CU2 labels which indicated the meat was from steers of good confirmation and of low fat, in other words, a high quality product, which was at variance with the original grading by the Department official.

—15th May, 1991, Tomás MacGiolla.

6. The Department of Agriculture and Food and the prosecuting Counsel seemed very reluctant to pursue the charges with any vigour. The Department withdrew one charge against Eirfreeze and two charges against AIBP. The issues of fraud and forgery against the company were not pursued as the Judge seemed to expect. Where fraud is suspected the Garda are notified but on this occasion the Garda were not informed of the fraud and forgery. Was any audit of the commercial and financial records of Eirfreeze or of any of the companies associated with AIBP, Eirfreeze or any of those companies carried out?

—15th May, 1991, Tomás MacGiolla.

7. The Department seemed very reluctant to pursue the charges against Eirfreeze (and AIBP) with any vigour on the 30th July, 1990 and in particular the issue of fraud and forgery about which the Garda were not involved.

—15th May, 1991, Tomás MacGiolla.

8. On 30th July, 1990 in the Dublin District Court, the Eirfreeze Company, owned by Goodman, was convicted and fined on two charges related to illegal labelling of meat carcasses in the North Wall in March, 1989.

—28th August, 1990, Pat Rabbitte.

TAX EVASION

1. Writing off £4 million in taxes in respect of under-the-table payments to Goodman employees was a wrong judgement on the part of the Revenue Commissioners.

—24th May, 1991, John Bruton.

2. (a) Because of Goodman's political connections, the Revenue Commissioners turned a blind eye to the type of "remuneration packages" enjoyed by senior executives and a non return of P.A.Y.E. and P.R.S.I. to the Exchequer for many workers because of the operation of the contract system for a large proportion of the Goodman workforce.

—28th August, 1990, repeated 15th May, 1991, Pat Rabbitte.

(b) A great many Goodman workers were on the dole.

(c) And a great many of them were being paid under the counter.

Deputy Rabbitte has in his possession official AIBP notepaper showing:—

Under-the-counter payments to a half dozen workers totalling £8,280 with a corresponding invoice made out to a fictional haulier and a further amount of £3,278 paid to a large number of workers with again a corresponding invoice made out to a fictional haulier; and

the distinction drawn between monies put through the books and total monies paid.

—15th May, 1991, Pat Rabbitte.

3. In the Finance Act, the Government made a special arrangement to enable Mr Goodman to avail of high coupon finance (in respect of Section 84 loans) to fund speculative ventures abroad.

—15th May, 1991, Pat Rabbitte.

4. Mr Goodman got special concessions in regard to tax from the Government. He got a concession of £4 million from the Revenue Commissioners which was 50% of the tax bill he owed and which did not include interest.

—Senate, 29th May, 1991, Thomas Raftery.

5. In return for the Revenue Commissioners agreeing not to take proceedings against Mr Goodman or his company in respect of large scale tax evasion practices going back over many years Goodman International paid the Revenue Commissioners £4 million in respect of all outstanding liabilities and penalties, a settlement which was by far the largest of its kind in the history of the State.

—15th May, 1991, Dick Spring.

6. The Government support for Goodman included changes in the tax laws to enable a substantial amount of Mr Goodman's income from beef processing to be taxed at 10% manufacturing rate. He had been given access to such large amounts of (unsecured) cash borrowings by the banks because of the explicit support given to

him by Fianna Fail in Government. There was the decision of the Fianna Fail Government in 1987 against the best professional advice to reinstate Export Credit Insurance and then subsequently to ensure Mr Goodman got the lions share of it. Further tax changes included provisions which made Section 84 financing for Mr Goodman more advantageous. The announcement of June 1987 that effectively Goodman was to be entrusted with the task of developing the Irish beef industry essentially as the only agent of the Irish State in the matter.

—28th August, 1990, Dick Spring.

7. That the Company had a wide scheme of under-the-table payments. Cheques were made out against bogus invoices, endorsed by Goodman employees and cashed at local branches of the Allied Irish Bank.

—May, 1991, Patrick McGuinness/World in Action.

8. These cheques were payable quarterly in March, June and September and December of each year. They were paid to everyone in the Company, from the shop floor up and amounting to approximately £3 million a year.

—May, 1991, Patrick McGuinness/World in Action.

GOODMAN AND THE BANKS

1. It was a requirement of Section 84 Finance that loans be used for working capital and because some of Goodman borrowing was used outside the State to fund speculative ventures, it amounted to tax evasion warranting prosecution.

—15th May, 1991, Pat Rabbitte.

2. The four major banks involved (in providing Section 84 Finance) Amsterdam Rotterdam Bank, Algemene Bank, Commerz Bank and Bank of Indosuez had misrepresented to them the financial soundness of the group of companies dated before the 29th of August when the Examiner was appointed, and (when) the Group was knowingly trading while insolvent, which was illegal.

—15th May, 1991, Pat Rabbitte.

3. Goodman obtained unsecured loans of hundreds of millions of pounds from the Banks which he then gambled on the Stock Exchange.

—Senate, 29th May, 1991, Thomas Raftery.

4. Goodman owed a grand total of just under £700 million in cash and guarantees.

—28th August, 1990, Dick Spring.

5. Altogether well in excess of 30 banks were “taken for a ride”. The personal commitments Goodman offered his bankers to cover the Iraq exposure had been spent in foolish and greedy investments in the United Kingdom which have gone disastrously wrong, it represents a catalogue of commercial adventurism that is unacceptable by any business standards.

—28th August, 1990, Dick Spring.

6. The banks which lent money to Goodman were deceived by his assurances and representations that the purpose for which the money was being borrowed was to cover the working capital requirements of Goodman International, instead they were used to finance Goodman’s empire building in the United Kingdom and elsewhere. The unsecured loans were from banks which thought they were lending for the routine (working capital) purposes of Goodman International.

—28th August, 1990, Dick Spring.

7. Mr Goodman has alleged privately in his recent dealings with bankers that he has been a victim of a massive internal fraud in the Company, accounting for perhaps £40 million of the missing money.

—28th August, 1990, Dick Spring.

8. The Government support for Goodman included changes in the tax laws to enable a substantial amount of Mr Goodman’s income from beef processing to be taxed at 10% manufacturing rate. He had been given access to such large amounts of (unsecured) cash borrowings by the banks because of the explicit support given to

him by Fianna Fail in Government. There was the decision of the Fianna Fail Government in 1987 against the best professional advice to reinstate Export Credit Insurance and then subsequently to ensure Mr Goodman got the lions share of it. Further tax changes included provisions which made Section 84 financing for Mr Goodman more advantageous. The announcement of June 1987 that effectively Goodman was to be entrusted with the task of developing the Irish beef industry essentially as the only agent of the Irish State in the matter.

—28th August, 1990, Dick Spring.

9. I have been told by a number of sources that Mr Goodman has been guaranteed immunity from civil prosecution as part of his settlement with the banks and from criminal prosecution. I should like to know — and perhaps the Minister would be so kind as to put it on record of the House — if that immunity has been given, why it was given, when it was given and on what basis it was given.

—15th May 1991 — Dick Spring 1247